



State of Alabama

Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

December 21, 2018

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the renting or furnishing of rooms, lodgings or accommodations to transients in the **City of Sylacauga**, Alabama

Sections 11-51-202, et seq., **Code of Alabama 1975**, authorize and empower municipalities to levy a lodgings tax identical to the State Lodgings Tax Laws except for the rates of tax. The Alabama Department of Revenue is required to collect the tax upon the request of the municipality.

On November 6, 2018, the governing body of the City of Sylacauga adopted Ordinance No. 2205-18 in lieu of taxes levied by 2174-16 **effective January 1, 2019**.

The lodgings tax rate is shown below:

Lodgings Tax Rate..... 10 %

The Law requires that the City of Sylacauga lodgings tax be collected, reported and remitted in the same manner as the State lodgings tax. When you file and pay electronically, the City of Sylacauga lodgings tax is to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes online through My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov>.

Please direct all questions regarding the City of Sylacauga lodgings tax to this office:

Alabama Department of Revenue
Sales and Use Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710
334-242-1490 or 866-576-6531

ORDINANCE NO. 2205-18

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA, 1975, SECTIONS 11-51-200 THROUGH 11-51-207, THIS ORDINANCE LEVIES A PRIVILEGE OR LICENSE TAX UPON PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF RENTING OR FURNISHING ROOMS, LODGINGS, OR ACCOMMODATIONS TO TRANSIENTS IN THE CITY OF SYLACAUGA, ALABAMA; PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE; AND REPEALS PRIOR ORDINANCE(S) LEVYING SIMILAR TAXES

Pursuant to the provisions of Code of Alabama 1975, Sections 11-51-200 through 11-51-207, BE IT ORDAINED by the City Council of the City of Sylacauga, in the State of Alabama, as follows:

Section 1. Levy in City. There is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege or license tax upon every person, firm or corporation engaging or continuing with the City of Sylacauga in the business of renting or furnishing any room or rooms, lodgings or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of ten percent (10%) of the charge for such room, rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in such room. Provided, however, there is exempted from the tax levied rooms, lodgings or accommodations supplied for a period of one hundred and eighty (180) continuous days or more in any place.

Section 2. Provisions of State Lodgings Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the State Lodgings Tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State Lodgings Tax statutes for enforcement and collection of taxes.

Section 3. This Ordinance Cumulative to General License Code or Ordinance. This ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of the City, but shall be held to be cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the City by its general license code or ordinance.

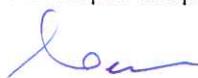
Section 4. Severability. Each and every provision of this ordinance is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid for any reason shall not affect any other provision hereof, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might have been held invalid.

Section 5. Repealer. The tax levied and assessed by this ordinance is levied and assessed in lieu of any similar taxes levied or assessed by the City of Sylacauga through Ordinance Number 2174-16 adopted August 3, 2016, and said Ordinance 2174-16 is hereby repealed as of the effective date of this ordinance.

Section 6. Effective Date. This ordinance shall become effective, upon passage and publication as required by law, and shall commence on the first day of January, 2019. The first payment of taxes hereunder shall be due and payable on the twentieth day of February, 2019.

ADOPTED this 6th day of November, 2018.

CITY OF SYLACAUGA
A Municipal Corporation



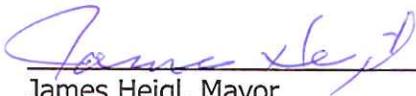
Lee Perryman, City Council President

TRANSMITTED TO MAYOR this 6th day of November, 2018.


Patricia G. Carden, City Clerk/Treasurer

ACTION BY MAYOR

APPROVED this 6th day of November, 2018.


James Heigl, Mayor

ATTEST:


Patricia G. Carden, City Clerk/Treasurer

CERTIFICATION

STATE OF ALABAMA)
TALLADEGA COUNTY)

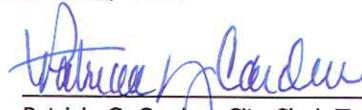
I, Patricia G. Carden, the duly appointed, qualified and acting Clerk of the City of Sylacauga, Alabama, do hereby certify that the above document is a true and correct copy of Ordinance No. 2205-18, as adopted by the City Council of the City of Sylacauga, Alabama, at its regular meeting held on the 6th day of November, 2018, the original of said document is on file and of record in my office in the Sylacauga Municipal Complex, in the City of Sylacauga, Alabama.

In witness whereof, I have hereunto set my hand and the official seal of the City of Sylacauga, Alabama on this the 6th day of November, 2018.


Patricia G. Carden, City Clerk-Treasurer
City of Sylacauga, Alabama

CERTIFICATION OF PUBLICATION

I, Patricia G. Carden, City Clerk-Treasurer of the City of Sylacauga, hereby certify that the above Ordinance was duly adopted by the City Council of the City of Sylacauga at a regular meeting held on the 6 day of **November** 2018, and that same has been published in accordance with law in the *Daily Home* newspaper on the 16 day **November**, 2018.



Patricia G. Carden, City Clerk-Treasurer
City of Sylacauga, Alabama

City of Sylacauga (9442) Rental and Lodgings Tax Rate Confirmation

The tax rates in the table below are based on Rental Ordinance 2204-18 and Lodgings Ordinance 2205-18 effective January 1, 2019. Please review and make any necessary corrections. By signing below, you are confirming the tax rate information, with corrections, is the current tax rate information for the City of Sylacauga.

	Rate Type	Ord. No 2204-18	Corrected Rate
Rental Tax	General	3.000%	_____
	Automotive	1.250%	_____
	Linens	3.000%	_____

	Rate Type	Ord. No 2205-18	Corrected Rate
Lodging Tax	General	10.000%	_____
	Per Night Fee	\$0.00	_____
	Tax Administrator – ADOR		

None of the taxes above or any portion thereof is dedicated or earmarked for education.

I, Patricia G. Carden, do confirm that the tax rates shown above are correct. If rate is incorrect, the incorrect tax rate has been lined out and the correct tax rate has been indicated in the column titled "Corrected Rate".



Signature of authorized City Official

City Clerk/Treasurer
Title of signing official

12-10-18
Date