

Walker County
Posted 11/6/2018

Effective December 1, 2018

Walker County has increased their lodgings taxes as shown below:

Lodgings Tax:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	5.00%	7.00%

Your Walker County sales, use, rental and lodgings taxes may be remitted online through the 'Local Tax' account in the Alabama Department of Revenue's online filing system, My Alabama Taxes (MAT), the 'ONE SPOT' to file: <https://myalabamataxes.alabama.gov>. If you have any questions about your Bay Minette lodgings taxes, please contact:

Avenu/RDS
P. O. Box 830725
Birmingham, AL 35283-0725
1-800-556-7274

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE
Sales & Use Tax Division
P.O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490

STATE OF ALABAMA

COUNTY OF WALKER

RESOLUTION

**LEVY OF ADDITIONAL PRIVILEGE OR LICENSE TAX AND AMENDMENT TO
PREVIOUS RESOLUTION OF WALKER COUNTY**

WHEREAS, the Walker County Commission previously passed a resolution and order levying a privilege or license tax upon every person, firm or corporation engaging in the business of renting or furnishing any room, rooms, lodging or accommodations to transients in hotel, motel, inn, tourist camp, tourist cabin or any other place in which rooms, lodgings, or accommodations are regularly furnished in Walker County, Alabama, (the "lodging tax"), with the said resolution and order having been passed on the 19th day of September of 1997; and

WHEREAS, the Walker County Commission now amends the previous resolution by levying an increase in the privilege or license tax for lodging, and directing certain debt payment from a portion of the proceeds collected; and

WHEREAS, all remaining provisions of the previous resolution pertaining to the lodging tax passed on the 19th day of September, 1997, shall remain in full force and effect.

NOW THEREFORE, BE IT RESOLVED BY THE WALKER COUNTY COMMISSION AS FOLLOWS:

1. Section 1 of the resolution and order passed on the 19th day of September, 1997, is hereby amended to read as follows:

or any successor law; and “privately operated” refers to any camp, conference center, or similar facility other than those operated by nonprofit organization as herein defined.”

2. Section 10 of the Resolution and Order passed on the 19th day of September, 1997, is hereby amended to read as follows:

“The proceeds from the privilege and license taxes hereby levied shall be deposited in the general fund of Walker County, Alabama and may be used for any lawful purpose, including, without limitation, the pledge to and the payment of, principal of, premium (if any) and interest on indebtedness of Walker County, Alabama, but, from said proceeds, the sum of \$25,000.00 shall be paid to the Walker Area Development Authority, the sum of \$20,000.00 shall be paid to the Chamber of Commerce of Walker County, and the sum of \$5,000.00 shall be paid to the East Walker Chamber of Commerce, said payments to each entity to be paid on an annual basis.”

3. This Resolution levies an increase in the privilege or license fees only and does not otherwise repeal, alter, or modify the remaining sections of the resolution and order of the Walker County Commission pertaining to lodging tax as passed on the 19th day of September, 1997.

4. The provisions of this Resolution are severable. If any part of this Resolution is declared invalid or unconstitutional, such declaration shall not affect the part or parts which remain nor affect the previous resolution pertaining to the lodging tax passed on the 19th day of September, 1997.

The foregoing Resolution was passed by vote of the Walker County Commission at its regularly held meeting on Monday, October 1, 2018.

“There is hereby levied, effective the 1st day of October, 2018, in addition to all other taxes, licenses, and fees of every kind heretofore or hereafter provided by law, and shall be collected as herein provided, a privilege or license tax upon every person, firm or corporation engaging in the business of renting or furnishing any room, rooms, lodging 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 Walker County, Alabama (the “County”), in an amount to be determined by the application of the rate of seven percent (7%) 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. This tax shall not apply to rooms, lodgings or accommodations supplied (i) for a period of 30 continuous days or more in any place; (ii) by camps, conference centers, or similar facilities operated by nonprofit organizations primarily for the benefit of, and in connection with, recreational or educational programs for children, students, or members or guests of other nonprofit organizations during any calendar year; or (iii) by privately operated camps, conference centers, or similar facilities that provide lodging and recreational or educational programs exclusively for the benefit of children, students, or members or guests of nonprofit organizations during any calendar year. For purposes of this Resolution and Order: “children” means individuals under age 21; “student” is defined in accordance with 26 U.S.C. Section 151 (c)(4), as in effect from time to time or by any successor law; “nonprofit organization” is an organization exempt from federal income tax under 26 U.S.C. Section 501(c)(3), as in effect from time to time

RESOLVED AND ADOPTED this 1st day of October, 2018.

Jerry O. Bishop
Jerry O. Bishop, Chairman

Attest: Robbie Dickerson
Robbie Dickerson, County Administrator