

**Town of Woodstock**

Posted 2/5/2019

Effective February 1, 2019

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaging in the renting or furnishing of rooms, lodgings, or accommodations made to transients in the Town of Woodstock.

The governing body of Woodstock has amended the effective date of Ordinance 2018-9-2 levying a lodgings tax to **February 1, 2019**, with a due date of March 20, 2019.

Lodgings Tax:

General Rate ..... 13.00%

If the renting or furnishing of rooms, lodgings or accommodations to transients are made outside the corporate limits of the city but within the police jurisdiction, the rates of tax are one-half of those stated above.

Your Town of Woodstock lodgings tax may be remitted online through 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 Woodstock lodgings tax, please contact:

Town of Woodstock  
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

**TOWN OF WOODSTOCK**

**ORDINANCE NO. 2018-12-1**

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/TOWN OF WOODSTOCK, AND ITS POLICE JURISDICTION; AND PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE; AND REPEALS A PRIOR ORDINANCE LEVYING SIMILAR TAXES.

**WHEREAS**, the Town of Woodstock's Council in order to mirror Alabama State Laws is to hereby adopt the following:

**THEREFORE, BE IT ORDAINED** by the City/Town Council of the City/Town of Woodstock in the State of Alabama, as follows:

Section 1. Levy of Tax in the City/Town. For the privilege of engaging or continuing within the City/Town in the business activities hereinafter referred to, there is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the person on account of the business activities and in the amounts to be determined by the application of rates against gross receipts as follows:

(A) 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 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 thirteen percent (13%) of the charge of 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. Tax Levied in Police Jurisdiction. Every person who is subject to the provisions of this ordinance in the business of furnishing rooms, lodgings, or accommodations to transients within the police jurisdiction of the town shall remit one-half of the lodgings or license tax under the preceding section for the leasing or rental of property covered under the terms and provisions of this ordinance.

Section 3. 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,

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 4. This Ordinance Cumulative to General License Code or Ordinance. This ordinance shall not be construed to repeal any provisions of the general license code or ordinance of the City/Town 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/Town by its general license code or ordinance, except that this ordinance expressly repeals Ordinance No. 2018-9-2.

Section 5. 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 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 provisions which might have been held invalid.

Section 6. Effective Date. This ordinance shall become effective on the first day of February, 2019, and the first payment of taxes hereunder shall be due and payable on the twentieth day of February, 2019.

The Clerk shall post copies of this ordinance in accordance with State law

ADOPTED this the 14<sup>th</sup> day of January, 2019.

  
JEFF DODSON  
Mayor, Town of Woodstock, Alabama

ATTEST:

  
TIFFNEY McCULLEY  
Town Clerk, Town of Woodstock, Alabama

## TAX RATE CONFIRMATION TABLE FOR TOWN OF WOODSTOCK

February 5, 2019

The tax rates in the table below are based on Ordinance 2018-9-2. Please review and make corrections as needed. Then sign in the space provided below and return to ADOR.

	Tax Rate Corporate Limits	Tax Rate Police Jurisdiction	Corrected Rate
Lodgings Tax (effective 02/01/2019)			
General	13.000%	6.500%	_____ (CL) (PJ)
Per Night Fee	\$0.00	\$0.00	_____ (CL) (PJ)

Are any of these taxes levied specifically for educational purposes?     Yes     No

Are all taxes above are administered by RDS?     Yes     No

I have reviewed the above tax rate table and confirm that the information in the table is correct or have made corrections as needed.

  
 \_\_\_\_\_  
 (Signature of Authorizing Official)

Town Clerk / 2-6-19  
 \_\_\_\_\_  
 (Title/Date)