

50 North Ripley Street  
Montgomery, AL 36132

revenue.alabama.gov



TO: ALL PERSONS, FIRMS, AND CORPORATIONS; engaging in the renting or furnishing of rooms, lodgings, or accommodations made to transients in the Town of Jackson's Gap, Alabama and its police jurisdiction (located in Tallapoosa County).

Article 3, Chapter 51, Title 11, et seq., **Code of Alabama 1975**, authorizes and empowers municipalities to levy a true sales, use, rental, and lodgings tax identical to corresponding State Tax Laws except for the rates of tax.

On July 9, 2024, the governing body of the **Town of Jackson's Gap** adopted Ordinance No. 2024-0074 levying a lodgings tax **effective October 1, 2024** with a due date of November 20, 2024.

Lodgings Tax Rates:

General Rate \_\_\_\_\_ 5.00%

If you are conducting business outside the corporate limits of the Town of Jackson's Gap but within the police jurisdiction, the rates are one half of the rates shown above.

The Law requires that the Town of Jackson's Gap local taxes be collected, reported and remitted in the same manner as the State sales, use, rental and lodgings taxes. When you file and pay electronically, the Town of Jackson's Gap local taxes are 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 through My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov>.

Please direct all questions regarding Town of Jackson's Gap local taxes 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

JUL 24 2024

Ordinance # 2024-0074Local Tax Section  
Alabama Dept. of Revenue

**AN ORDINANCE LEVYING A PRIVILEGE OR LICENSE TAX AGAINST PERSON, FIRMS, CORPORATIONS ENGAGED IN THE BUSINESS OF FURNISHING ROOMS, LODGINGS, OR ACCOMMODATIONS TO TRANSIENTS IN THE TOWN OF JACKSON'S GAP OR WITHIN ITS POLICE JURISDICTION; PROVIDING FOR THE COLLECTION OF THE SAID TAX; AND PROVIDING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.**

BE IT ORDAINED by the Town Council of Jackson's Gap, in the State of Alabama, as follows:

Section 1. LEVY OF THE TAX IN THE CITY. For the privilege of engaging or continuing within the City 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 5 percent (5%) of the charge for such room, rooms, lodgings, or accommodations, 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. LEVY OF TAX IN THE POLICE JURISDICTION. For the privilege of engaging or continuing within the police jurisdiction of the City 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, an amount equal to one-half 1/2 of the corporate limit rate.

Section 3. PROVISIONS OF STATE LODGINGS TAX STATUTES APPLICABLE TO THIS ORDINANCE AND TAXES HEREIN LEVIED. This ordinance and the taxes herein levied shall be subject to all definitions, exceptions, exemptions, proceedings requirements, rules, regulations, provisions, penalties, fines and 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.

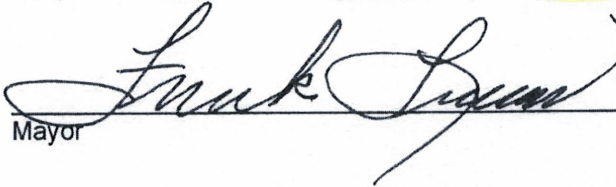
Section 4. ADDING AMOUNT OF TAX TO PRICE. Any person on whom the taxes levied by this ordinance are imposed may add the tax herein levied to the receipts from rental of rooms, lodgings or accommodations and may collect same from the occupants of such rooms, but this section is not mandatory.

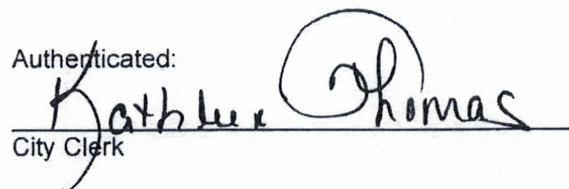
Section 5. THIS ORDINANCE CUMULATIVE TO GENERAL LICENSE CODE. This ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of the town, but shall be held to be cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the city by its general license code or ordinance.

Section 6. 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 provision which might have been held invalid.

Section 7. EFFECTIVE DATE. This ordinance shall become effective on the first day of **October 2024**, and the first payment of taxes hereunder shall be due and payable on the twentieth day of November 2024. The ordinance shall remain in full force and effect and shall apply to each month of the year 2024 beginning with the month of October 2024 and to each month of each calendar year thereafter from year to year.

Adopted and approved this **9<sup>th</sup>** day of **July** 2024,

  
\_\_\_\_\_  
Mayor

Authenticated:  
  
\_\_\_\_\_  
City Clerk

RECEIVED

TOWN OF JACKSON'S GAP

JUL 25 2024

CERTIFICATE OF PUBLICATION

Local Tax Section  
Alabama Dept. of Revenue

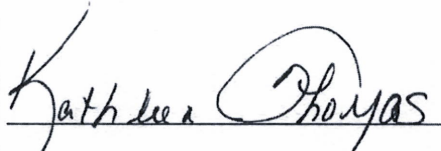
I Kathleen Thomas, Town Clerk for the Town of Jackson's Gap certify that Ordinance # 2024-0074 which was adopted by the Mayor and Town Council of Jackson's Gap, Alabama on this 9<sup>th</sup> day of July 2024. I further certify that said ordinance was published by posting in three (3) places within the town limits of Jackson's Gap at the following locations.

Jackson's Gap Town Hall

Jackson's Gap Fire Dept.

Jackson's Gap Police Dept.

Dated this 9<sup>th</sup> day of July, 2024.

  
Kathleen Thomas/ Town Clerk