

St Clair County

Statutory Effective Date: October 1, 2024
Received by the Department: July 31, 2024

St Clair County has increased their Lodgings Tax as shown below:

	<u>Old Rates</u>	<u>New Rates</u>
St Clair Co (7059):		
General Lodging Rate	2.000	6.000
St Clair Co CL Pell City (7759)	<u>Old Rates</u>	<u>New Rates</u>
General Lodging Rate	1.000	5.000

Your lodgings, sales, use, and rental 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 St Clair County taxes, please contact:

St Clair County
165 5th Ave, Suite 102
Ashville, AL 35953
205-594-2108

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

JUL 31 2024

JUL 31 2024

Local Tax Section

ST. CLAIR COUNTY, ALABAMA

Local Tax Section

RESOLUTION NO. 2024 - 46A

A RESOLUTION REPLACING AND REPEALING RESOLUTION NO. 2024-46

PRIVILEGE TAX IN THE FORM OF A TRANSIENT OCCUPANCY TAX

A RESOLUTION OR ORDINANCE ESTABLISHING A TAX ON ANY PERSON, FIRM, CORPORATION OR OTHER ENTITY ENGAGE IN THE BUSINESS OF RENTING OR FURNISHING ROOMS OR LODGING TO TRANSIENTS WITHIN ST. CLAIR COUNTY, ALABAMA

Pursuant to the provisions of the laws of the State of Alabama Be it ordained or resolved by the Commission of St. Clair County, Alabama:

Section 1. Definitions and Use of Phrase:

Unless the context clearly indicates a different meaning, the words, terms and phrases used in this Resolution shall have the following respective meanings:

“Clerk/Treasurer”-The Clerk and Treasurer of the St. Clair County Commission.

“Commission”-The St. Clair County Commission or other governing body of the County that may succeed to the function of said St. Clair County Commission.

“County”-St. Clair County, Alabama.

“Person”-Any person, firm, corporation, partnership, association, administrator, trustee or other fiduciary.

“Transient”-A person to whom room or lodgings are rented for a period of less than one-hundred eighty (180) consecutive days.

Section 2. Construction of Resolution or Ordinance

Other than as set forth in Section 11 hereof, this article shall not be held or construed to cancel or repeal any other Resolution or Ordinance under which a privilege or license tax is levied but shall be cumulative thereof.

Section 3. Levy and Amount of Tax:

In addition to all other taxes now imposed by law, there is hereby levied and shall be collected as herein provide a privilege tax in the form of a transient occupancy tax upon every person engaging within the county, with the exception of those persons and business located within the corporate limits of the City of Pell City, Alabama, in;

(a) The business of renting or furnishing any room or rooms or lodging to transients in any hotel, motel, inn, tourist camp, tourist cabin or any other rooms or lodging that are regularly furnished to transients for consideration, a tax in the amount of Six Per Cent (6%) of

the gross income received by such Person from the renting of said room(s) or lodging, including the charge for use of rental of personal property and services furnished in the room(s) or lodging.

(b) The tax referred to in Section 3 (a) shall apply only to, and be measured only by, the charges for the rental of rooms or lodgings supplied to transients and shall not apply to or be measured by the charges for the rental of rooms or lodgings supplied for a period of one-hundred eighty (180) consecutive days or longer.

In addition to all other taxes now imposed by law, there is hereby levied and shall be collected as herein provided a privilege tax in the form of a transient occupancy tax upon every person engaging within the corporate limits of the City of Pell City in:

(c) The business of renting or furnishing any room or rooms or lodgings to transients in any hotel, motel, inn, tourist camp, tourist cabin or any other rooms or lodgings that are regularly furnished to transients for consideration, a tax in the amount of the Five Per Cent (5%) of the gross income received by such Person from the renting of said room(s) or lodging, including the charge for use of rental of personal property and services furnished in the room(s) or lodging.

(d) The tax referred to in Section 3 (c) shall apply only to, and be measured only by, the charges for the rental of rooms or lodgings supplied to transients and shall not apply to or be measured by the charges for the rental of rooms or lodgings supplied for a period of one-hundred eighty (180) consecutive days or longer.

Section 4. Exemptions:

The following are exempted from the computation of the amount of the tax levied:

- (a) The gross proceedings accruing from the renting or furnishing rooms or lodgings to transients which the County is prohibited from taxing under the Constitution or laws of the United States or under the Constitution or Laws of the State of Alabama.
- (b) Marine slips, places or spaces for tent camping, or places or spaces provided for motor homes, travel trailers, self-propelled campers or house cars, truck campers, or similar recreational vehicles commonly known as R.V.s, which are supplied for a period of 90 consecutive days or more in any place.

Section 5. When payment Due:

(a) The tax levied under the provisions of this Resolution or Ordinance, except as otherwise provided, shall be due and payable in monthly installments on the twentieth (20th) day of the month next succeeding the month in which the tax accrues. On or before the 20th day of each month, every person on who the amounts levied by this Resolution or Ordinance are imposed shall render to the County, on a form prescribed by the County, a true and correct statement showing the total receipts subject to said tax for the next preceding month, together with such other information as the County may require, and at the time of making such monthly report, such person shall compute the taxes due and shall pay to the County the amount of taxes shown to be due.

(b) If any person subject to this Resolution or Ordinance should fail to render any report required hereby or should willfully make a false statement of acts in the statements or returned required under, he shall be guilty of misdemeanor and upon conviction shall be punished as provided in Section 8 hereof.

Section 6. Discount for Prompt payment:

A discount equal to Five Per Cent (5%) on the first one-hundred dollars (\$100.00) of tax due and Two Per Cent (2%) of any additional tax due for any monthly installment of the tax provided for in this Resolution or Ordinance shall be allowed to each taxpayer upon the filing of the monthly report at the time provided for and upon payment of the amount of such monthly installment (less the discount provided for above) at the time such installment is required to be paid. No such discount shall be allowed with respect to any monthly payment of the tax levied unless the same is paid and the report applicable thereto is filed on the form and at the time required under this Resolution or Ordinance.

Section 7. Records:

(a) It shall be the duty of every person engaging in or continuing in any business subject to the taxes herein levied to keep and preserve suitable records of the gross proceeds of any such business and such other books or accounts as may be necessary to determine the amount of tax for which he is liable under the provisions of this Resolution or Ordinance. Such records shall be kept and preserved for a period of three (3) years; and all such books and other records shall be open for examination at any time by the Clerk/Treasurer of the County or her/his authorized representatives.

(b) The books, records and accounts mentioned above shall at all times be open to examination by the Clerk/Treasurer or his/her authorized representative upon request by the Clerk/Treasurer. Upon demand by the Clerk/Treasurer or his/her authorized representative, it shall be the duty of any person subject to this tax to submit to the Clerk/Treasurer or his/her authorized representative for inspection and examination thereof shall constitute a separate offense.

Section 8. Violation/Penalties:

(a) It shall be unlawful and an offense against the County for any person, firm, association or corporation to carry on any business or do any act required by this Resolution or Ordinance without the payment of the tax in the manner herein required. It shall be unlawful for any such person to fail or refuse to make any report or to make a false report.

(b) Any person, firm or corporation subject to this Resolution or Ordinance who fails to make the reports required or who fails to keep the records as herein required shall be guilty of a misdemeanor and, upon conviction shall be fined not less than Twenty-Five Dollars (\$25.00) nor more than Five Hundred dollars (\$500.00) for each offense. Each month of such failures shall constitute a separate offense.

(c) Any person, firm or corporation subject to this Resolution or Ordinance who fails to pay, within the time provided in Section 5 hereof, any tax levied by this Ordinance or Resolution for which he is liable shall be deemed to be doing business without a license and shall pay, in addition to the tax, a penalty of ten per cent (10%) of the amount of tax due (but in no instance less than \$5.00), together with interest thereon pursuant to Alabama Code Section 40-1-44 at the same rate established by the Secretary of Treasury under the authority of 26 United States Code Section 6621 from the date on which the tax became due until it is paid, the penalty and interest to be assessed and collected as a part of the tax; provided, that the County may for good and sufficient reasons shown to waive it or remit the said ten per cent (10%) penalty or any portion thereof.

Section 9. Use of Proceeds:

(a) All taxes received from the tax hereby levied shall be assessed and collected by the St. Clair County Commission or its designated agents and shall be used as set forth below:

1. One-Sixth (1/6) of tax hereby levied county-wide but excluding the proceeds from the tax levied within the corporate limits of the City of Pell City, Alabama, (less the cost of collection thereof) shall be distributed to the St. Clair County Board of Education to be used exclusively for school purposes for all schools under the jurisdiction of the said St. Clair County Board of Education.

2. Excepting the above proceeds delivered to the St. Clair County Board of Education, the balance of the proceeds collected (less the cost of collection thereof) (referred to herein as the "Net Proceeds") shall be retained by St. Clair County and allocated as follows.

a. One-third of the Net Proceeds shall be used to promote tourism, economic development, commercial recruitment, or similar purpose(s) in St. Clair County and may be delivered to the St. Clair County Economic Development Council or the St. Clair County Industrial Development Board for use(s) as set forth above.

b. One-third of the Net Proceeds shall be used to support law enforcement purposes by allocating the same for the St. Clair County Sheriff.

c. One-third of the Net Proceeds shall be retained by St. Clair County to be used for any lawful purposes.

Section 10. Severability:

Each and every provision of this Resolution or Ordinance is hereby declared to be independent provision, and the holding of any provision hereof to be void and invalid shall not affect any other provision of this Resolution or Ordinance.


Section 11. Repealer.

This Resolution 2024-46A does hereby replace and repeal the May 28, 2024 Lodging Tax Resolution 2024-46 in totality and any and all other Resolutions or Ordinances in conflict herewith.

Section 12. Effective Date.

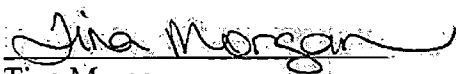
This Resolution or Ordinance shall become **effective October 1, 2024.**

Done this 23rd day of July 2024.



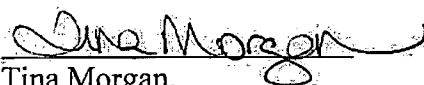
Stan Bateman,
Chairman

Attest:



Tina Morgan,
County Administrator
Resolution 2024 -46A
State of Alabama
St. Clair County

I, Tina Morgan, County Administrator for St. Clair County, Alabama do hereby certify that the above and forgoing is a true and exact copy of that Resolution adopted by the County Commission for St. Clair County, Alabama at a regular meeting held on the 23 day of 2024, and the same is now of public record pursuant to law.



Tina Morgan,
County Administrator