

50 North Ripley Street
Montgomery, AL 36132

revenue.alabama.gov



TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the renting or furnishing of rooms, lodgings or accommodations to transients in the **Owens Cross Roads**, Alabama (located in Madison County).

On September 24, 2024, the governing body of the Owens Cross Roads adopted Ordinance No. 24-011 increasing the rate of the Owens Cross Roads lodgings tax **effective January 1, 2025**. The increased lodgings tax rate is shown below:

	<u>Old Rate</u>	<u>New Rate</u>
Lodgings Tax Rate.....	0.00%	6.00%

The Law requires that the Owens Cross Roads lodgings tax be collected, reported and remitted in the same manner as the State lodgings tax. When you file and pay electronically, the Owens Cross Roads 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 through My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov>.

Please direct all questions regarding the Owens Cross Roads 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



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CITY OF OWENS CROSS ROADS
ORDINANCE NO. 24-011

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 OWENS CROSS ROADS.

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:

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 six percent (6%) of the charge for such room, rooms, lodgings, or accommodations, and services furnished in such room. The tax shall not apply to rooms, lodgings or accommodations supplied for a period of one hundred and eighty (180) 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 herein levied 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 lodging 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

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.

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Local Tax Section
Alabama Dept. of Revenue

OWENS CROSS ROADS CITY COUNCIL
ORDINANCE NO. 24-011
LEVIES PRIVILEGE OR LICENSE TAX FOR LODGING

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 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. Effective Date

This Ordinance shall become effective January 1, 2025, and publication as required by law, and the first payment of taxes hereunder shall be due and payable on the twentieth day of the following month. The ordinance shall remain in full force and effect and shall apply to each month of the year following adoption.

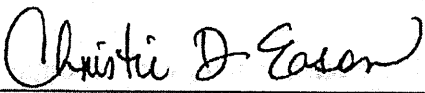
ADOPTED THIS 24 DAY OF September 2024.

Approved By:

Attest By:

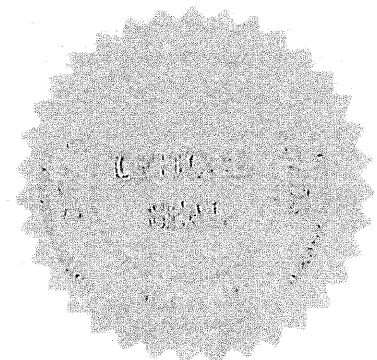


Tony Craig, Mayor



Christie D. Eason, City Clerk/Treasurer

City of Owens Cross Roads, Alabama, certificate of publication.
This is to certify that Ordinance No. 24-011, City of Owens Cross Roads, Alabama,
was published by posting on the City website, and on at least four (4) bulletin boards within the City.



OWENS CROSS ROADS CITY COUNCIL
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