

ORDINANCE NO. 1716

AN ORDINANCE TO REPEAL ORDINANCES NO. 1127, 1365, 1435 AND 1675 AND TO PROVIDE FOR IMPOSING, LEVYING AND ASSESSING AGAINST EVERY PERSON, FIRM OR CORPORATION ENGAGED IN THE BUSINESS OF OPERATING A HOTEL, MOTEL, TOURIST COURT, LODGING HOUSE, BED & BREAKFAST, AND ROOMING HOUSE RENTING TO TRANSIENTS, A LICENSE TAX ON THE GROSS RECEIPTS FROM THE RENTING OF ROOMS OR APARTMENTS WITHIN THE CORPORATE LIMITS OF THE CITY OF TALLADEGA OR ITS POLICE JURISDICTION. BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TALLADEGA, ALABAMA, AS FOLLOWS:

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

“City” shall mean the City of Talladega, Alabama;

“Police Jurisdiction” shall mean the territory within the police jurisdiction of the city, but beyond the corporate limits of the city;

“Taxpayer” shall mean any person, firm, corporation, partnership, association, administrator, trustee or other fiduciary;

“Transient” shall mean a person to whom rooms or lodging are rented for a period of less than 180 consequence days.

SECTION II: 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 taxpayer engaging within the corporate limits of the City 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, bed & breakfast or any other place in which rooms or lodgings are regularly furnished to transients for a consideration, said tax to be in an amount equal to eight percent (8%) of the gross receipts from such rentals within the corporate limits of the city.

(b) Commencing on October 1, 2010, upon every taxpayer within the police jurisdiction of the city, but beyond the corporate limits of said city, engaged or continuing in the business of renting or furnishing any room or rooms or lodging to transients in any hotel, motel, inn, tourist camp, tourist cabin, bed & breakfast or any other place in which rooms or lodgings are regularly furnished to transients for a consideration, said tax to be an amount equal to one half (50%) of that provided for the operation of such business within the corporate city limits.

SECTION III: The collecting and filing of taxes and conditions of this Ordinance are in addition to all pertinent provisions of Section 40-26-1 through 40-26-21 inclusive of the Code of Alabama (1975).

(a) The filing of all taxes and reports required under Section 40-26 and all other pertinent sections of the Code of Alabama (1975) shall be done electronically.

(b) There are no discounts allowed to the taxpayer for payment of taxes due by such taxpayer before same becomes delinquent.

SECTION IV: Failure to collect lodging tax, failure to maintain appropriate records or failure to file reports in a timely manner and all other violations shall be dealt with as stated in the provisions of Section 40-26 of the Code of Alabama (1975). As penalty for taxes delinquent more than 12 months, the City shall assess a lien against all property, both real and personal, of the owners to comprise of all taxes owed plus a \$100 administrative fee to cover processing expenses, as allowed by the Code of Alabama 1975, Section 11-51-44.

SECTION V: This ordinance shall take effect immediately upon its passage and publication, as provided by law.

ADOPTED AND APPROVED this 21st day of November 2011.

Council President Horace Patterson

Councilman Jarvis Elston

Councilman Joe Ballow

Councilman Donnie Miller

Councilman Ricky Simpson

City Manager Brian Muenger

Attested to: Elizabeth Cheeks, City Clerk