

STATE OF ALABAMA
COUNTY OF DEKALB
CITY OF HENAGAR

ORDINANCE NO. 2018-0503

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

BE IT ORDAINED by the City Council of the City of Henagar in the State of Alabama, as follows:

Section 1. Levy of 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 four percent (4%) of the charge for 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 city 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 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 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 7. Effective Date. This ordinance shall become effective on the first day of July, 2018, and the first payment of taxes hereunder shall be due and payable on the twentieth day of July, 2018.

Adopted and approved this 14 day of May, 2018.



Mayor

Attested:



City Clerk