

ORDINANCE NO. 444-B

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/TOWN OF DADEVILLE, ALABAMA, AND WITHIN ITS CITY LIMITS; AND PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

Pursuant to the provisions of Code of Alabama 1975 Sections 11-51-200 through 11-51-207, be it ordained by the City/Town Council of the City/Town of Dadeville, in the State of Alabama, as follows:

Section 1. 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 or continuing with the City/Town of Dadeville 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 (%) 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. 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, discounts, 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 3. Use of Proceeds. The proceeds from the tax herein levied remaining after payment of the costs of collecting said tax, including all charges of the administration for such collection and paid over to and received by the city/town shall be distributed to the City of Dadeville for the use of the General Fund.

Section 4. Effective Date. This ordinance shall become effective on the first day of October 1st, 2018, and the first payment of taxes hereunder shall be due and payable on the twentieth day of November, 2018.

Section 5. Adopted and approved this 14 day of Aug 2018.

Wayne Smith
Mayor

ATTEST:

Debbie M. Minor
City/Town Clerk

CERTIFICATION OF CITY CLERK

The undersigned, as Clerk of the City of Dadeville, Alabama, hereby certified that the foregoing is a true, correct and complete copy of Ordinance No. 444-B which was adopted by the Council on the 14th day of August, 2018.

WITNESS MY SIGNATURE, as Clerk of the City of Dadeville, Alabama, under the seal thereof, this 14th day of August, 2018.

Debbie M. Minor
As Clerk of the City of Dadeville, Alabama

SEAL