

STATE OF ALABAMA
COUNTY OF DEKALB
CITY OF RAINSVILLE

LODGINGS PRIVILEGE OR LICENSE TAX

ORDINANCE NO. 12-6-04

AN ORDINANCE LEVYING A PRIVILEGE OR LICENSE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF FURNISHING ROOMS, LODGINGS, OR ACCOMMODATIONS TO TRANSIENT PERSONS IN THE CITY OF RAINSVILLE, ALABAMA, OR WITHIN ITS POLICE JURISDICTION; PROVIDING FOR THE COLLECTION OF THE SAID TAX; AND PROVIDING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RAINSVILLE, 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 upon the privilege of engaging or continuing in the business of providing any lodgings or accommodations which are furnished to any transient person by any hotel, motel, inn, tourist camp, tourist cabin, bed and breakfast or any other place in which rooms, lodgings, or accommodations are regularly furnished to temporary tenants for consideration, in an amount to be determined by the application of the rate of 5 percent to the gross receipts for rental of such lodging or room. The tax shall not apply to rooms, lodgings, or accommodations supplied for a period of thirty (30) continuous days or more in any place.

SECTION 2. Levy of Tax in the Police Jurisdiction. For the privilege of engaging or continuing in the business of providing any lodgings or accommodations which are furnished to any transient person by any hotel, motel, inn, tourist camp, tourist cabin, bed and breakfast or any other place in which rooms, lodgings, or accommodations are regularly furnished to temporary tenants for consideration, and which business or rental property is located outside of the corporate limits of the City, but within the police jurisdiction of the City of Rainsville, Alabama, 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 a license tax against the aforesaid businesses in an amount to be determined by the application of the rate of 2.5 percent of the gross receipts for rental of such lodging or room. Provided however, that this tax shall not apply to the rentals obtained for rooms, lodgings or accommodations which are supplied for a period of thirty continuous days or more to the same person.

SECTION 3. Payment of Tax. Such license tax shall be due and payable monthly on or before the 20th day of the month after the license tax accrues. For example, the license tax for the month of January will be due on the 20th day of February. On or before the date that each

monthly payment is due, every person or entity upon whom a license tax is levied by this ordinance shall render to the City, on a form prescribed by the City, a true and correct statement showing the gross proceeds of such business herein licensed, together with such other information as the City may require. Any payment not made or report not filed by the due date shall be delinquent and, in addition to the license tax, shall require the payment of an additional 10% of the amount of the license tax due, as a penalty, which sum shall be paid as part of the license. Any person or entity that is required to pay the license tax or file the written monthly report on the same may take a discount in an amount equal to 5% on \$100.00 or less of the license tax, and 2% on all license tax over \$100.00 due the City, provided all reports and returns and the license tax are paid before the same becomes delinquent.

SECTION 4. Records to be Kept. It shall be the duty of every person or entity from whom a license tax is owed under this ordinance to keep and preserve suitable records of the gross receipts or gross proceeds of such business, and such other books or accounts as may be necessary to determine the amount of privilege license due under the provisions of this ordinance. It shall be the duty of every person or entity to keep and preserve all such books and invoices and other records and to make the same available for inspection upon request by the City.

SECTION 5. Penalty for Failure to Make Reports or Keep Records. Any person or entity subject to the provisions of this ordinance who shall fail to make the reports or keep the records as required by this ordinance shall be guilty of a misdemeanor and upon conviction shall be fined not less than \$25.00 nor more than \$500.00 for each offense. Each month of such failure shall constitute a separate offense.

SECTION 6. Penalties for Willful Refusal to Make Reports or Permit Examination of Records. Any person or entity that is subject to the provisions of this ordinance who willfully refuses to make the reports required in this ordinance, or who shall refuse to permit the City to examine the records required to be kept by this ordinance, shall be guilty of a misdemeanor, and upon conviction shall be fined not less than \$25.00 nor more than \$500.00 for each offense, and in addition may be imprisoned in the City jail for a period not to exceed six months in the discretion of the Court. Each month of failure to make such reports shall constitute a separate offense; and each refusal of a written demand by the City to examine, inspect or audit such records shall constitute a separate offense.

SECTION 7. Punishment of Other Violations of Ordinance. Any person or entity that violates any provision of this ordinance, except as otherwise provided herein, shall be guilty of a misdemeanor and upon conviction shall be fined not less than \$25.00 nor more than \$500.00 for each offense, and in addition may be imprisoned in the City jail not to exceed six months, in the discretion of the Court. Each violation of this ordinance shall constitute a separate offense.

SECTION 8. Violator May be Restrained from Continuing in Business. Any person or entity that shall violate any of the provisions of this ordinance may be restrained from continuing in business until such person shall have complied with the provisions of this ordinance.

SECTION 9. **Mayor to Make Rules and Regulations.** The Mayor shall from time to time establish such rules and regulations for making returns and for ascertainment, assessment, and collection of the privilege license taxes imposed under this ordinance as the Mayor deems necessary to enforce its provisions.

SECTION 10. **Provisions of State 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, penalties, fines, punishments and deductions that are applicable to the taxes levied by the state tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the state tax statutes for enforcement and collection of taxes.

SECTION 11. **Adding Amount of Tax to Price.** Any person on whom the taxes levied by this ordinance are imposed may add the tax herein levied to the receipts from rental of rooms, lodgings or accommodations and may collect same from the occupants of such rooms, but this section is not mandatory.

SECTION 12. **This Ordinance Cumulative to General License Code or Ordinance.** 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.

SECTION 13. **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 14. **Effective Date.** This ordinance shall become effective on the first day of Jan., 2005.

ADOPTED AND APPROVED this 6th day of December, 2004.

CITY OF RAINSVILLE


By: Donnie Chandler
Donnie Chandler, Mayor

ATTEST:

Judy Lewis
Judy Lewis, City Clerk

CLERK'S CERTIFICATE

The undersigned, City Clerk of the City of Rainsville, Alabama, hereby certifies that the foregoing ordinance (Ordinance No. 12-6-04) was adopted at a regular meeting of the City Council held on the 6th day of December, 2004, by unanimous vote of all members present and that the same was published by one insertion in The Weekly Post, a newspaper of general circulation published in the City of Rainsville on the 6th day of ~~December, 2004.~~ Jan. 2005



City Clerk