

FAIRHOPE
Posted 11/14/2018

Effective December 1, 2018

The City of Fairhope has increased their Lodgings taxes as shown below:

Lodgings Tax:	<u>OLD</u> <u>RATES</u>	<u>NEW</u> <u>RATES</u>
General Rate	4.00%	6.00%

If the renting or furnishing of rooms, lodgings or accommodations to transients are made outside the corporate limits of the city but within the police jurisdiction, the rates of tax are one-half of those stated above.

Your City of Fairhope lodgings taxes may be remitted online through the 'Local Tax' account in the Alabama Department of Revenue's online filing system, My Alabama Taxes (MAT), the 'ONE SPOT' to file: <https://myalabamataxes.alabama.gov>. If you have any questions about your Fairhope taxes, please contact:

City of Fairhope
PO Drawer 429
Fairhope, AL 36533
251-928-2136 or 251-990-0165

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE
Sales & Use Tax Division
P.O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490

ORDINANCE NO. 1628

**AN ORDINANCE TO REPEAL AND REPLACE ORDINANCE NO. 1176,
ORDINANCE NO. 1222, AND ORDINANCE NO. 1531 KNOWN AS
THE CITY OF FAIRHOPE'S LODGING TAX ORDINANCE**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FAIRHOPE 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:

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 (6) 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. The tax shall not apply to rooms, lodgings or accommodations supplied for a period of one hundred eighty (180) continuous days or more in any place.

Section 2. Levy of Tax in the Police Jurisdiction. For that privilege of engaging or continuing in the business activities hereinafter referred to within the police jurisdiction of the city outside of its corporate limits, there is hereby levied, in addition to all taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the persons 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 or 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 **three (3) 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. The tax shall not apply to rooms, lodgings, or accommodations supplied for a period of one hundred eighty (180) continuous days or more in any place.

Section 3. 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, penalties, fines, and 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. 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 5. 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.


Severability. The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraphs and sections, since the same would have been enacted by the municipality council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.

Effective Date. This ordinance shall become effective on the first day of December 2018, and shall be in full force upon its adoption and publication as required by law.

ADOPTED AND APPROVED THIS 22ND DAY OF OCTOBER, 2018


Karin Wilson, Mayor

ATTEST:


Lisa A. Hanks, MMC
City Clerk

Ord. No. 1628 Published in
FAIRHOPE COURIER
on September 20, 2018
Lisa A. Hanks City Clerk

The Courier
The Courier

Publication Name:
The Courier

Publication URL:
www.gulfcoastnewstoday.com

Publication City and State:
Fairhope, AL

Publication County:
Baldwin

Notice Popular Keyword Category:

Notice Keywords:

Notice Authentication Number:
201811131352079721420
1163247906

Notice URL:

[Back](#)

Notice Publish Date:
Wednesday, November 07, 2018

Notice Content

ORDINANCE NO. 1628 AN ORDINANCE TO REPEAL AND REPLACE ORDINANCE NO. 1176, ORDINANCE NO. 1222, AND ORDINANCE NO. 1531 KNOWN AS THE CITY OF FAIRHOPE'S LODGING TAX ORDINANCE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FAIRHOPE 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: 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 (6) 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. The tax shall not apply to rooms, lodgings or accommodations supplied for a period of one hundred eighty (180) continuous days or more in any place. Section 2. Levy of Tax in the Police Jurisdiction. For that privilege of engaging or continuing in the business activities hereinafter referred to within the police jurisdiction of the city outside of its corporate limits, there is hereby levied, in addition to all taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the persons 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 or 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 three (3) 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. The tax shall not apply to rooms, lodgings, or accommodations supplied for a period of one hundred eighty (180) continuous days or more in any place. Section 3. 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, penalties, fines, and 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. 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 5. 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. Severability. The sections, paragraphs, sentences, clauses and phrases of this ordinance are

severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraphs and sections, since the same would have been enacted by the municipality council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section. Effective Date. This ordinance shall become effective on the first day of December 2018; and shall be in full force upon its adoption and publication as required by law. ADOPTED AND APPROVED THIS 22ND DAY OF OCTOBER, 2018 November 7, 201820190267-00

[Back](#)