

SOUTHSIDE
Posted 10/3/17

Effective October 1, 2017.

The City of Southside has levied a lodgings tax as shown below:

Lodgings Tax:	<u>NEW RATES</u>
General Rate	5.000

Your City of Southside sales, use, rental and lodgings taxes may be remitted online through the Alabama Department of Revenue's online filing system My Alabama Taxes (MAT), the 'ONE SPOT' to file: <http://revenue.alabama.gov/salestax/efiling.html>. If you have any questions about your City of Southside taxes, please contact:

RDS
P. O. Box 830725
Birmingham, AL 35283-0725
1-800-556-7274

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. 0-007-2017

AN ORDINANCE TO ENACT
A FIVE (5%) LODGING TAX IN THE
CITY OF SOUTHSIDE, ALABAMA

BE IT ORDAINED by the City Council of the City of Southside, Alabama that the City of Southside shall establish, in addition to all other taxes levied therein, the levy of a Five (5%) lodging tax

Section 1. Definitions.

The following words, terms and phrases, when used herein, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Business: All activities engaged in or caused to be engaged in, by any person with the object of gain, profit, benefit, or advantage, either direct or indirect, to such person and all such activities which may be licensed under Code of Ala. 1975 ' 11-51-90 (1975).

City: The City of Southside, Alabama.

City Clerk: The city clerk of the City of Southside, Alabama.

Gross Proceeds: The value proceeding or accruing from the renting or furnishing of 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 consideration, including any charge for use or rental of personal property and services furnished in such room or rooms, lodgings or accommodations.

Person: Any natural person, firm, partnership, association, corporation, limited liability company, receiver, trust, trustee, estate, executor, administrator or other entity, or any other group or combination of any thereof acting as a unit, and the plural as well as the singular number, unless the intention to give a more limited meaning is disclosed by context.

Taxpayer: Any person liable for taxes hereunder.

Section 2. Tax imposed; exemptions; definitions.

(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 consideration, in the City of Southside, Alabama, in an amount equal to five percent (5%) 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 or rooms, lodgings, or accommodations. This license tax shall be in addition to any privilege, license, or lodging tax imposed by the State of Alabama, or by Etowah County or Calhoun County.

(b) The tax shall not apply to rooms, lodgings, or accommodations supplied: (i) for a period of one hundred eighty (180) continuous days or more in any place; (ii) by camps, conference centers, or similar facilities operated by nonprofit organizations primarily for the benefit of, and in connection with, recreational or educational programs for children, students, or members or guests of other nonprofit organizations during any calendar year; (iii) in connection with the production of an approved project authorized by the Alabama Film Office and which meets criteria established by the Alabama Film Office through the Alabama Administrative Procedures Act; or (iv) by privately operated camps, conference centers, or similar facilities that provide lodging and recreational or educational programs exclusively for the benefit of children, students, or members or guests of nonprofit organizations during any calendar year

(c) For purposes of subsection (b): AChildren@ means individuals under age 21; Astudent@ is defined in accordance with 26 U.S.C. ' 151(c)(4), as in effect from time to time or by any successor law; Anonprofit organization@ is an organization exempt from federal income tax under 26 U.S.C. ' 501(c)(3), as in effect from time to time or by any successor law; and Aprivately operated@ refers to any camp, conference center, or similar facility other than those operated by a nonprofit organization as herein defined.

(d) The privilege or license tax levied by this Ordinance shall be known as the "Southside Lodging Tax."

Section 3. License required.

If any person shall engage in or continue in any business for which the Southside Lodging Tax is imposed by Section 2 of this article, as a condition precedent to engaging in or continuing in such business, he shall apply for and obtain from the City of Southside a license to engage in and conduct such business for the current tax year upon the condition that he shall pay the taxes accruing to the City of Southside under the provisions of this article; provided that no license shall be issued to any person who has not complied with the provisions of this article, and no provision in this article shall be construed as relieving any person from the payment of any other applicable license or privilege tax now or hereafter imposed by law.

Section 4. When tax due; monthly reports and payments. The taxes levied under the provisions of this article, except as otherwise provided shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. On or before the twentieth day of each month after this chapter has taken effect, every person, firm or corporation on whom the taxes levied by this article are imposed shall render to the city clerk on a form prescribed by the city clerk, a true and correct statement showing the gross proceeds of the business for the next preceding month, together with such other information as the city clerk may demand and require, and at the time of making such monthly report the taxpayer shall compute the taxes due and shall pay to the city clerk the amount of taxes shown to be due. In the alternative, each such person, firm or corporation on whom the taxes levied by this article and imposed, may submit returns and remittance of the Southside Lodging Tax through electronic submission to Revenue Discovery Systems on or before the due date. In such case, the rules, regulations and procedures by Revenue Discovery Systems concerning electronic submissions shall apply fully and are adopted hereby as if set forth fully herein.

Section 5. Cash and credit businesses.

Any person, firm or corporation taxable under this article having a cash and credit business may report such cash business and the taxpayer shall thereafter include in each monthly report all credit collections made during the month preceding and shall pay the taxes due thereon at the time of filing such report, but in no event shall the gross proceeds of such credit business be included in the measure of the tax to be paid until collections of such credit business have been made.

Section 6. Annual return and payment.

On or before thirty (30) days after the end of the tax year, each person, firm or corporation liable for the payment of the Southside Lodging Tax levied by this article shall make a return showing the gross proceeds of business done and compute the amount of tax against him or it in accordance with the provisions of this article and deduct the amount of monthly payments as hereinbefore provided, if any have been made, and transmit with this report a remittance in the form required by this article covering the residue of the tax chargeable against him, to the office of the city clerk, and such report shall be verified by oath.

Section 7. Verification of reports.

The monthly reports herein required are not required to be made on oath, but wherever in this chapter any report is required to be sworn to, the same shall be sworn to by the taxpayer or his agent before some officer authorized to administer oaths; and any false statement of a material fact made with intent to defraud shall constitute perjury, and upon conviction thereof the person so convicted shall be punishable as provided by law.

Section 8. Penalty Calculations.

A. Failure to Timely File (FTTF).

The penalties for the failure to timely file the return required hereby shall be equal to the greater of 10% of the tax required to be paid on the return or \$50.00, as set forth in Ala. Code §40-2A-11(a) (1975). All Taxpayers that submit returns electronically to Revenue Discovery Systems after midnight CST of the due date, are subject to a FTTF penalty which is the greater of 10% of the tax required to be paid on the return or \$50.

B. Failure to Timely Pay (FTTP).

The penalty for the failure to timely pay the tax payments required hereby shall be 10% of the delinquent tax, as set forth in Ala. Code §40-2A-11(b). Tax payments submitted by electronic means to Revenue Discovery Systems must be remitted by the time specified by Revenue Discovery Systems and in accordance with its rules and regulations to avoid penalty. If a taxpayer fails to pay any amount required to be paid on any return within thirty (30) calendar days from the date of the first notice and demand therefore, there shall be added as a penalty one percent of the amount of the tax due, if the failure to pay is for not more than one month, with an additional one percent for each additional month or fraction thereof during which failure to pay continues, not exceeding twenty-five percent (25%) in the aggregate.

Section 9. Failure to make reports and keep records.

Any person, firm or corporation subject to the provisions of this Article who fails to make the reports as herein required, or who fails to keep the records as herein required, shall be guilty of a misdemeanor and upon conviction shall be fined not less than twenty-five dollars (\$25) nor more than five hundred dollars (\$500) for each offense. Each month of such failure shall constitute a separate offense.

Section 10. Willful refusal to make reports or permit examination of records.

Any person, firm or corporation subject to the provisions of this chapter willfully refusing to make the reports herein required, or who shall refuse to permit the examination of his or its records by the city clerk, or his duly authorized agents, shall be guilty of a misdemeanor, and upon conviction shall be fined not less than fifty dollars (\$50) nor more than five hundred dollars (\$500) for each offense, and in addition may be imprisoned in the city jail for a period not to exceed five (6) months. Each month of failure to make such a report shall constitute a separate offense and each refusal of a written demand of the city clerk to examine, inspect or audit such records shall constitute a separate offense.

Section 11. Failure to add tax to price of service; refund or absorption of tax prohibited.

It shall be unlawful for any person, firm or corporation engaged in or continuing within the City of Southside in any business for which the Southside Lodging Tax is required by this article to fail or refuse to add to the price of the service rendered the amount due by the taxpayer on account of the tax levied by this article. Nor shall any person refund or offer to refund all or any part of the amount collected as tax under this chapter or to absorb such tax or to advertise directly or indirectly the absorption or refund of such tax or any portion of the same. Any person, firm or corporation violating any of the provisions of this section shall be guilty of a misdemeanor and upon conviction shall be fined a sum not less than fifty dollars (\$50) nor more than one hundred dollars (\$100), or may be imprisoned in the city jail for not more than five (6) months, or by both such fine and imprisonment, and each act or violation of the provisions of this article shall constitute a separate offense.

Section 12. Violations restrained from continuing business.

Any taxpayer who shall violate any of the provisions of this chapter may be restrained from continuing in business, and the proper prosecution shall be instituted in the name of the City of Southside, Alabama until such person shall have complied with the provisions of this article.

Section 13. Rules and regulations.

The City of Southside or Revenue Discovery Systems, as agent on its behalf, shall from time to time promulgate such rules and regulations for making returns and for ascertainment, assessment and collection of the tax imposed hereunder as it may deem necessary to enforce the provisions of this article, and upon request shall furnish to the taxpayer a copy of such rules and regulations.

Section 14. Distribution of taxes

The net proceeds of the taxes levied shall be distributed by Revenue Discovery Systems to the City of Southside Lodging Tax Savings account. The Lodging Tax proceeds shall be designated towards the Waterfront Property Development and the Parks and Recreation Department.

Section 15. Severability.

If any part, section or subdivision of this ordinance shall be held unconstitutional or invalid for any reason, such holding shall not be construed to invalidate or impair the remainder of this ordinance, which shall continue in full force and effect notwithstanding such holding.

Section 16. Effective Date.

This ordinance shall become effective at 12:01 a.m. on October 1st, 2017 after its adoption and publication as provided by law.

ADOPTED AND APPROVED: This the 24th day of July, 2017.

Wally Burns
Mayor - Wally Burns

Joey Jones
Council Member - Joey Jones

Danny Garnett
Council Member - Danny Garnett

Don Steward
Council Member - Don Steward

Council Member - John Hatley

Dana Snyder
Council Member - Dana Snyder

ATTEST:

Cynthia B. Osborne
Cynthia B. Osborne, City Clerk

CERTIFICATION OF ADOPTION

I hereby certify that the attached ordinance was duly adopted by the Southside City Council in regular session assembled on the 24th day of July, 2017, and is recorded in the official minutes of the Southside City Council.

Cynthia B. Osborne
Cynthia B. Osborne, City Clerk

CERTIFICATION OF PUBLICATION ORDINANCE 0-008-2017

I, Cynthia B. Osborne, City Clerk for the City of Southside, Alabama, do hereby certify that this Ordinance was posted in four public places within the City, one of which was at the Southside City Hall and three other public places, beginning on the 25th day of July, 2017, in accordance with the provisions of Code of Alabama, 1975, Section 11-45-8.

Signed this the 25th day of July, 2017.

Cynthia B. Osborne
Cynthia B. Osborne, City Clerk

I HEREBY CERTIFY THIS TO BE
A TRUE AND CORRECT COPY OF
THE ORIGINAL DOCUMENT ON FILE
IN THE MUNICIPAL OFFICE OF THE
CITY OF SOUTHSIDE, ALABAMA.
DATE 25 DAY OF July 2017
CITY CLERK
Cynthia B. Osborne