

**BAYOU LA BATRE**

Posted 1/4/18

Effective October 1, 2017.

The City of Bayou La Batre has increased their lodgings tax as shown below:

<b>Lodgings Tax:</b>	<b><u>OLD RATES</u></b>	<b><u>NEW RATES</u></b>
General Rate	6.000	10.000

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 Bayou La Batre lodgings, sales and use 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 Bayou La Batre 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

**CITY OF BAYOU LA BATRE  
ORDINANCE NO: 2017-003**

---

**AN ORDINANCE TO AMEND ORDINANCE 2000-436  
TO INCREASE LODGING TAX TO 10%**

---

WHEREAS, Ordinance No. 2000-436 was adopted on December 12, 2000 and was published in accordance with 11-45-8, Code of Alabama (1975);

WHEREAS, the City of Bayou La Batre has determined that it is in the best interests of its citizens to increase the current lodging tax rate of 6% to 10%;

NOW, THEREFORE, BE IT ORDAINED by the City of Bayou La Batre as follows: Ordinance No. 2000-436 is amended with the following:

**SECTION 2. LEVY OF TAX IN CITY**

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 engaging in the business of renting or furnishing any room or rooms or lodgings to transients in any hotel, motel, inn tourist camp, tourist cabin, or any other place in which rooms or lodgings are regularly furnished to transients for a consideration, said tax to be in the amount equal to ten percent (10%) of the charge for such room, rooms, or lodgings, including the charge for use or rental of personal property and services furnished in such rooms; provided, that charges for property sold or serves furnished which are required to be included in the computation of the tax levied by Alabama Sales Tax Statues, shall not be included in computing the tax herein levied.

**SECTION 12: EFFECTIVE DATE**

This Ordinance shall take effect and be force from and after the date of its approval by the City Council of the City of Bayou La Batre and posted for at least thirty (30) days in three (3) locations within the municipal limits of the City of Bayou La Batre, one of which being the Mayor's office in accordance with 11-45-8, Code of Alabama making the effective date October 1, 2017.

**ADOPTED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF BAYOU LA BATRE, ALABAMA ON THE 10<sup>th</sup> DAY OF August 2017.**

  
\_\_\_\_\_  
TERRY DOWNEY, MAYOR

ATTEST:

  
\_\_\_\_\_  
MARCIA BARNES, CITY CLERK

## City of Bayou La Batre (9439) Lodgings Tax Rate Confirmation

The tax rates in the table below are based on Lodgings Tax Ordinance No. 2017-003 effective October 1, 2017. Please review and make any necessary corrections. By signing below, you are confirming the tax rate information, with corrections, is the current tax rate information for the City of Bayou La Batre.

	Rate Type		Corrected Rate	Education Tax Rate
Lodgings Tax	General	10.000%	_____	None
	Per Room Fee	\$0.00	_____	None

**Tax Administrator – Revenue Discovery System (RDS)**

No taxes are specifically levied for educational purposes. Tax rates for Police Jurisdiction equal to one half of the levied rates as stated above.

I have reviewed and do confirm that the tax rates shown above are correct. If rate is incorrect, the incorrect tax rate has been lined out and the correct tax rate has been indicated in the column titled "Corrected Rate".

*Marcia Barnes*  
Signature of authorized Town Official

*City Clerk*  
Title of signing official

*12-28-17*  
Date