

CITY OF ELBA
Posted 9/4/2019

Effective October 1, 2019

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaging in the renting or furnishing of rooms, lodgings, or accommodations made to transients in the City of Elba.

The governing body of the City of Elba has amended Ordinance No. 06292019A levying a lodgings tax in the city of Elba and within the police jurisdiction **effective October 1, 2019**, with a due date of November 20, 2019.

Lodgings Tax:

General Rate.....4%

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 Elba lodgings tax may continue to be remitted online through 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 City of Elba lodgings tax, please contact:

City of Elba
Avenu/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. 08122019

AN ORDINANCE AMENDING ORDINANCE No. 06242019A

ADMENDMENT TO THE ORDINANCE LEVYING A PRIVILEGE OR LICENSE TAX AGAINST PERSON, FIRMS, AND CORPORATIONS ENGAGED IN THE BUSINESS OF FURNISHING ROOMS, LODGINGS, OR ACCOMMODATION TO TRANSIENTS IN THE CITY OF ELBA AND WITHIN THE POLICE JURISDICTION

BE IT ORDAINED by the City Council of the City of Elba, in the State of Alabama, as follows:

AMEND **Section 1 (b) of Ordinance 06242019A** shall be amended as such, the term “City” shall mean the corporate limits of the City of Elba, Alabama.

ADD **Section 1 (f) of Ordinance 06242019A** add “Police Jurisdiction” All areas within the police jurisdiction of the City of Elba, AL as defined by state law.

ADD The following language shall be added to **Ordinance 06242019A in Section 2 (a)** “Within the **city limits of Elba, AL** 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 proportion engaging in the business of renting or furnishing any room or rooms, lodgings or accommodations to transients in any public hotel, motel, inn, tourist camp, tourist cabin and/or any other place in which rooms, lodging, and/or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of four percent (4%) of the charge for such room, rooms, lodging, and/or accommodations, and services furnished in such room. The tax shall not apply to rooms, lodgings or accommodations supplied for a period of 30 continuous days or more in any place.

ADD The following language shall be added to **Ordinance 06242019A as Section 2 (b)** “Within the **Police Jurisdiction and not within the city limits of Elba, AL** 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 proportion engaging in the business of renting or furnishing any room or rooms, lodgings or accommodations to transients in any public hotel, motel, inn, tourist camp, tourist cabin and/or any other place in which rooms, lodging, and/or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of **1/2** of four percent (4%) of the charge for such room, rooms, lodging, and/or accommodations, and services furnished in such

room. The tax shall not apply to rooms, lodgings or accommodations supplied for a period of 30 continuous days or more in any place.

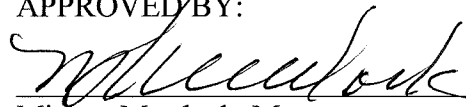
All other sections of Ordinance 06242019A not specifically added or amended shall remain unchanged and in full force and effect.

EFFECTIVE DATE

This ordinance shall become effective on the 1st day of October, 2019, and the first payment of taxes hereunder shall be due and payable on the 1st day of November 2019. This ordinance shall remain in full force and effect in perpetuity, and shall apply to each month of the year 2019 beginning with the month of October, 2019, and to each month and each calendar year thereafter from year to year.

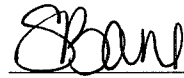
DONE, ORDERED, ADOPTED and APPROVED this the 12th day of August, 2019.

APPROVED BY:



Mickey Murdock, Mayor

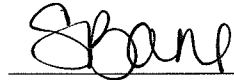
ATTESTED BY:



Sally Bane, Clerk

CERTIFICATION:

I, Sally Bane, as Clerk of Elba, Alabama, hereby certify that the above and foregoing copy of 1 (one) Ordinance Number 08122019 is a true and correct copy of such Ordinance that was duly adopted by the Council of Elba, Alabama, on the 12th day of August, 2019, as same appears in the official records of said City. Published in the Elba Clipper and Posted at Elba City Hall, the Elba Police Station, and the Elba Public Library on this, the 13th day of, August 2019.



Sally Bane, Clerk

Tax Rate Confirmation for City of Elba (Locality Code 9385) July 30, 2019

	Tax Rate CL	Corrected	Tax Rate PJ	Corrected
Sales Tax				
General	4.000%	_____	2.000%	_____
Amusement	4.000%	_____	2.000%	_____
Automotive	0.750%	_____	0.375%	_____
Withdrawal Fee	\$5.00	_____	\$5.00	_____
Farm	1.000%	_____	0.500%	_____
Manufacturing	1.000%	_____	0.500%	_____
Vending	4.000%	_____	2.000%	_____
 Use Tax				
General	4.000%	_____	2.000%	_____
Automotive	0.750%	_____	0.375%	_____
Farm	1.000%	_____	0.500%	_____
Manufacturing	1.000%	_____	0.500%	_____
 Rental				
General	4.000%	_____	2.000%	_____
Auto	1.500%	_____	0.750%	_____
Linens	2.000%	_____	1.000%	_____
 Lodgings				
General	4.000%	_____	2.000%	_____
Per Night Fee	\$0.00	_____	\$0.00	_____

Are any of these taxes levied for educational purposes? Yes No

Administrator of above taxes: Mickey Murdock
 I have reviewed the above tax rate table and confirm that the information in the table is correct or have made corrections as needed.

Murdock (Signature of Authorized Official)
Mayor 09.09.19 (Title/Date)