

**FRANKLIN**  
Posted 9/7/2021

Statutory Effective Date: October 1, 2021  
Received by the Department: July 6, 2021

The Town of Franklin has levied a lodgings tax as shown below:

<b>Lodgings Tax:</b>	<b><u>NEW RATES</u></b>
General Rate	8.000

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

Your Town of Franklin 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 Town of Franklin taxes, please contact:

Avenu Insights & Analytics  
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

**TOWN OF FRANKLIN, STATE OF ALABAMA**  
**ORDINANCE NO.: 2021-06**

**AN ORDINANCE ESTABLISHING A LODGING TAX IN FRANKLIN, ALABAMA**

**BE IT ORDAINED** by the Town Council of the Town of Franklin, State of Alabama (the Town) as follows:

**Section 1. Levy in Town.** There is hereby imposed, levied and assessed against every person, firm, corporation or other entity engaging in the business of renting or furnishing any room or rooms, lodgings, or accommodations to transients in any hotel, motel, inn, bed and breakfast establishment, tourist court, tourist cabin, recreational vehicle park, hunting lodge, lodging house and rooming house or any other place in which rooms, lodgings, parking space or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of eight percent (8%) of the gross amount charged for such room, rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in such room.

**Section 2. Levy of Tax in Police Jurisdiction, but outside of Town limits.** For the privilege of engaging or continuing in the business activities hereinafter referred to within the police jurisdiction of the Town 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 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 receipts as set forth herein. There is hereby imposed, levied and assessed against every person, firm, corporation or other entity engaging in the business of leasing, renting or furnishing any room or rooms, lodgings, or accommodations to transients in any hotel, motel, inn, bed and breakfast establishment, tourist court, tourist cabin, recreational vehicle park, hunting lodge, lodging house and rooming house or any other place in which rooms, lodgings, parking spaces or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of one half of eight percent, that is to say, 4%, of the gross amount charged for such rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in such room.

**Section 3. When tax due; monthly reports to Town.** The tax levied under the provisions of this article 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, every person on whom the tax is levied or imposed by this article shall render to the town, on a form prescribed by the town, a true and correct statement showing the total receipts derived from the renting of rooms in such business for the next preceding month, together with such other information as the town may require, and at the time of making such monthly report such person shall compute the taxes due and shall pay to the town the amount of taxes to be due.

**Section 4. Records to be kept.** It shall be the duty of every person, firm, corporation or entity upon whom the tax imposed by this article is levied to keep and preserve suitable records of all receipts derived from the renting of rooms or apartments, and to keep such other books or accounts as may be necessary to determine the amount of tax for which the person or entity is liable under the provisions of this article. It shall be the duty of every such person or entity to keep all such records for a period of two (2) years, and all such books and records shall be open for examination at any time by the Town or its agent.

**Section 5. Tax may be added to price of accommodation.** All persons, firms, corporations, or entities subject to the provisions of this article may add the tax levied by this article to the rental price of such accommodation, room or place and collect the same from the person using or renting such accommodations, but this section is not mandatory.

**Section 6. Rules and regulations may be adopted.** The Town may provide rules, regulations and administrative machinery for the enforcement and collection of the license tax authorized by this article.

**Section 7. Compliance with article: false reports.**

- (a) It shall be unlawful for any person to carry on any business or do any act for which a license is prescribed under this article without the payment of such license in the manner herein required. It shall be unlawful for any such person to fail or refuse to make any report or to make a false report.
- (b) Any person who violates any provision of this article or the rules and regulations as may be provided by the Town shall be guilty of a misdemeanor and, upon conviction, shall be punished as proscribed by law. Each month such violation continues shall constitute a separate offense.
- (c) Any person who fails to pay the tax herein levied within the time prescribed by this article shall pay, in addition to the tax, a penalty of ten percent (10%) of the amount of tax, together with interest thereon at the rate of one-half of five (5%) percent per month or fraction interest to be assessed and collected as a part of the tax.

**Section 8. Provisions of State lodging 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 lodgings tax statutes, and other state statutes, except where not applicable or where herein otherwise provided, including all provisions of the state lodging tax statutes for enforcement and collection of taxes.

**Section 9-13. Reserved.**

**Section 14. All ordinances in conflict.** All ordinances or parts of ordinances conflicting with this ordinance, to the extent of any such conflict, are hereby repealed.

**Section 15. Ordinance to become effective.** This ordinance shall become effective, upon passage and publication as required by law, and shall commence on the first day of July, 2021. The first payment of taxes hereunder shall be due and payable on the twentieth day of October, 2021. This ordinance shall remain in full force and effect and shall apply to each month of each year until otherwise stated by the governing body of the Town of Franklin, State of Alabama.

ADOPTED AND APPROVED this 18<sup>th</sup> day of May, 2021.



TOWN OF FRANKLIN,  
ALABAMA

  
Henry Peavy, Mayor

ATTEST:

  
Micha Segrest, Clerk

#### CERTIFICATE OF PASSAGE

I, the undersigned Town Clerk/Treasurer of the Town of Franklin, Alabama do hereby certify that the above and foregoing ordinance was duly adopted and approved by Franklin Town Council, at a regular meeting on the same held on May 18, 2021. The said ordinance is posted at three (3) public places in the Town beginning June 24, 2021 at the following locations:

1. Town Hall;
2. Franklin Volunteer Fire Department;
3. Sunoco Gas Station.

  
Micha Segrest Town Clerk/Treasurer

RECEIVED

JUL - 6 2021

Local Tax Section

MAYOR  
HENRY PEAVY  
TOWN CLERK  
MICHA SEGREST



1660 State Road 49, Tuskegee, Alabama 36083

MAYOR PRO-TEMP  
RHEBA KNOX

COUNCIL MEMBERS  
ROBIN W. MARDIS  
OBADIAH THREADGILL  
DAVID E. CLINKSCALES  
ROBERT T. PERRY  
CHIEF OF POLICE  
HOWARD RAY

July 12, 2021

Alabama Department of Revenue  
50 N Ripley Street  
Montgomery, AL. 36130

To Whom It May Concern:

I am writing this letter in regards to the response I received from you about the attached Ordinance.

Please change the effective date to October 1, 2021.

If you have any questions, I will be the contact person and can be reached by phone at 334-727-2111 or email [msegrest@franklinalabama.com](mailto:msegrest@franklinalabama.com).

Regards,

*Micha Segrest*  
Micha Segrest  
Town Clerk

RECEIVED

JUL 12 2021

Local Tax Section  
Alabama Dept. of Revenue