

HELENA
Posted 12/23/2021

Statutory Effective Date: January 1, 2022
Received by the Department: October 19, 2021

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

Lodgings Tax:	<u>NEW RATE</u>
General Rate	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 Helena lodgings, sales, use and rental 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 Helena taxes, please contact:

City of Helena
P.O. Box 613
Helena, AL 35080
(205) 663-2161

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

RECEIVED

OCT 19 2021

Local Tax Section
Alabama Dept. of Revenue



RESOLUTION

No. 10192021

Amend Ordinance 883-2021

WHEREAS, to amend City of Helena Ordinance 883-2021 to comply with Alabama Transient Occupancy Tax, Section 11-51-202 to levy of excise or use tax authorized; levy of lodgings tax authorized to be in parallel of the state levy to apply to all rentals not exceeding 180 days.

WHEREAS, to amend City of Helena Ordinance 883-2021 to become effective January 1, 2022.

Now, Therefore, BE IT RESOLVED BY THE MAYOR OF THE CITY OF HELENA, ALABAMA, that Ordinance 883-2021 be amended as stated above on October 19, 2021.





J. Brian Puckett, Mayor



Attest: Amanda Traywick, City Clerk

**AN ORDINANCE IMPOSING A LODGING TAX ON SHORT TERM RENTALS
ORDINANCE 883-2021**

Section 1 – Short term rentals – lodging tax rates

Every person in the city or in its police jurisdiction who rents or furnishes any room, lodging or accommodation as a short term rental as defined in the Zoning Ordinance of the City of Helena, Alabama, Article XXIX, Section 1, shall take out and pay to the city a short term rental lodging tax for each short term rental location as follows:

- 1.1 If such business is being conducted within the corporate limits of the city the short term rental lodging tax shall be in the amount to be determined by the application of the rate of ten (10) per cent of the charge for such room, lodging or accommodation including the charge for use or rental of personal property or services furnished in such room.

Of the lodging tax collected by the City of Helena for short-term rental lodging conducted within the corporate limits of the city, eight (8) per cent shall be used to fund city road maintenance and improvement (Accounting Code 001, Capital Outlay) and two (2) per cent shall be used toward the city's tourism marketing expenses in a new code to be determined.

- 1.2 If such business is being conducted outside the corporate limits but within the police jurisdiction of the city the short term rental lodging tax herein levied shall be determined by the application of the rate of five (5) per cent of the charge for such room, lodging, or accommodation including the charge for use or rental of personal property or services furnished in such room. In no event shall such short term rental lodging tax exceed an amount equal to one-half (1/2) the amount of the tax applicable within the corporate limits.

Of the lodging tax collected by the City of Helena for short-term rental lodging conducted outside the corporate limits but within the police jurisdiction of the city, four (4) per cent shall be used to fund city road maintenance and improvement (Accounting Code 001, Capital Outlay) and one (1) per cent shall be used toward the city's tourism marketing expenses in a new code to be determined.

Section 2 – Payment due date; delinquency

- 2.1 The short term rental lodging tax levied under Section 1 shall be in addition to every other licenses levied and shall be due and payable in monthly installments on or before the twentieth day of the month succeeding the month in which the license accrued. The licensee shall compute the amount of tax due and pay the same to the revenue department at the time of making monthly report required by Section 3.
- 2.2 Delinquency – Any person who fails to pay the short term rental lodging tax levied by Section 1 within the time required shall pay an additional tax

equal to ten (10) per cent of the tax due as a penalty. Such penalty shall be assessed and collected as part of the short term rental lodging tax. Penalty funds shall be used to fund city road improvements and maintenance (Accounting code 001, Capital Outlay).

Section 3 – Filing statement

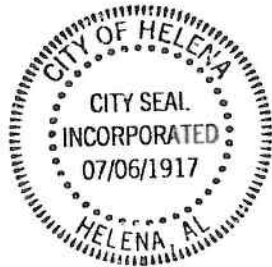
- 3.1 On or before the twentieth day of each month every person upon whom a license is levied by Section 1 shall render to the revenue department a true and correct statement showing the gross taxable income of such person's business licensed for the preceding month, together with such information that the revenue director may demand and require.
- 3.2 Individuals utilizing a third party for lodging tax collections shall submit a transaction history detail provided by the third party or other similar document that shows gross lodging taxable, net taxable, any deductions, and gross tax due.

Section 4. Severability: Should any section or provision of this ordinance be declared by a court of competent jurisdiction to be invalid, that decision shall not affect the validity of the ordinance as a whole or any part thereof, other than the part so declared to be invalid.

Section 5. This Ordinance shall become effective October 1, 2021 upon its enactment and publication as required by law.

ADOPTED AND APPROVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF HELENA, ALABAMA ON THE 23rd DAY OF AUGUST 2021.

[Seal]



Attest:

Amanda C. Traywick
Amanda Traywick, City Clerk

J. Brian Puckett
J. Brian Puckett, Mayor

Leigh Hulsey
Leigh Hulsey, Council Member

Chris VanCleave
Chris VanCleave, Council Member

Alice Lobell
Alice Lobell, Council President

Laura Joseph
Laura Joseph, Council Member

Harold Woodman
Harold Woodman, Council Member

CERTIFICATION

I, Amanda C. Traywick, the duly appointed and acting Clerk of the City of Helena, Alabama, do hereby certify that the within Ordinance Number 883-201 is a true copy as recited in the said City Clerk's Minute Book and posted by me as provided by law in three public places in said City, being on the bulletin board of the City Hall, Helena Post Office, on our website www.cityofhelena.org, and in the Helena Public Library in said City, that said Ordinance shall become a duly lawful Ordinance of said City on the 25 day of October, 2021, five or more days after the posting of the same as provided by law.

October IN WITNESS WHEREOF, I have hereunto set my hand and seal on this the 19 day of _____, 2021.

[SEAL]



Amanda C. Traywick

Amanda C. Traywick, City Clerk