



State of Alabama

Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the renting or furnishing of rooms, lodgings or accommodations to transients in the **City of Jacksonville**, Alabama, and its police jurisdiction (located in Calhoun County).

On October 9, 2017, the governing body of the City of Jacksonville adopted Ordinance No. 0-601-18 increasing the rate of the City of Jacksonville lodgings tax **effective December 1, 2017**. The increased lodgings tax rate is shown below:

	<u>Old Rate</u>	<u>New Rate</u>
Lodgings Tax Rate.....	5%	6%

If lodgings are offered to transients outside the corporate limits of the City of Jacksonville but within the police jurisdiction, the rate of tax is one-half of that stated above.

The Law requires that the City of Jacksonville lodgings tax be collected, reported and remitted in the same manner as the State lodgings tax. When you file and pay electronically, the City of Jacksonville lodgings tax is to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes through My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov>.

Please direct all questions regarding the City of Jacksonville lodgings tax to this office:

Alabama Department of Revenue
Sales and Use Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710
334-242-1490 or 866-576-6531

AN ORDINANCE AMENDING SECTIONS 20-56 AND 20-57 OF CHAPTER 20 – TAXATION ARTICLE III. LODGINGS TAX OF THE CODE OF ORDINANCES OF THE CITY OF JACKSONVILLE, ALABAMA

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JACKSONVILLE:

SECTION I. Sections 20-56 and 20-57 of the Code of Ordinances of the City of Jacksonville are hereby amended, to read as follows:

Sec. 20-56. - Levy of tax in the city.

For the privilege of engaging or continuing within the city in the business activities hereinafter referred to, there is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as 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 gross receipts, as follows:

- (1) 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 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 a consideration, in an amount to be determined by the application of the rate of six percent (6.0%) of the charge for such rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in such rooms, lodgings, or accommodations;
- (2) Provided, however, there is exempted from the tax levied under the provisions of this article any rentals or services taxed under the provisions of article II of this chapter.

Sec. 20-57. - Levy of tax in the police jurisdiction.

For the privilege of engaging or continuing in the business activities hereinafter referred to within the police jurisdiction of the city but outside its corporate limits, there is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as 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 gross receipts, as follows:

- (1) 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 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 a consideration, in an amount to be determined by the application of the rate of three percent (3.0%) of the charge for such rooms, lodgings, or accommodations, including the charge for

use or rental of personal property and services furnished in such rooms, lodgings, or accommodations;

- (2) Provided, however, there is exempted from the tax levied under the provisions of this article any rentals or services taxed under the provisions of article II of this chapter.

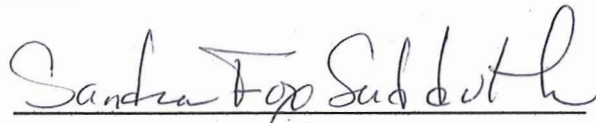
SECTION II. The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraphs and sections, since the same would have been enacted by the municipal council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION III. Effective upon adoption of this ordinance to the extent that all other ordinances or parts of ordinances of the City of Jacksonville conflicting herewith or inconsistent with the provisions in this ordinance are hereby repealed to the extent of such conflict.

SECTION IV - Effective date.

This Ordinance shall become effective December 1st, 2017 following its publication as required by law.

PASSED AND ADOPTED this the 9th day of October, 2017.



Council President Sandra Fox Sudduth

(ABSENT)

Council Member Jerry Parris

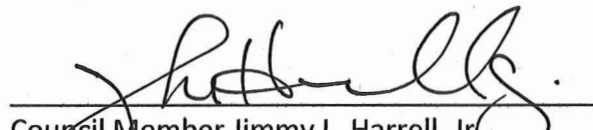


Approved by Mayor Johnny L. Smith


ATTEST:



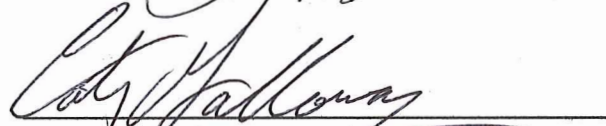
Antonia R. Rispoli Fanning, City Clerk



Council Member Jimmy L. Harrell, Jr.



Council Member Tony Taylor



Council Member Coty Galloway



CERTIFICATION OF CITY CLERK

STATE OF ALABAMA
CALHOUN COUNTY

I, Antonia R. Rispoli Fanning, City Clerk of the City of Jacksonville, Alabama, a municipal corporation, and custodian of the official records of the City, do hereby certify that the attached and foregoing is a true and correct copy of Ordinance O-601-18, an Ordinance of the City of Jacksonville, Amending Sections 20-56 & 20-57 of Chapter 20 – Taxation Article III. Lodgings Tax of the Code of Ordinances of the City of Jacksonville, Alabama.

Ordinance O-601-18 was adopted on the 9th day of October 2017, by the City Council of the City of Jacksonville, Alabama, a municipal corporation.

WITNESS my hand and seal of office this 11th day of October 2017.



Antonia R. Rispoli Fanning
ANTONIA R. RISPOLI FANNING
CITY CLERK OF THE CITY OF
JACKSONVILLE, ALABAMA,
a municipal corporation.

THE JACKSONVILLE NEWS

**State of Alabama
Calhoun County**

ORDINANCE NO. O-601-18
AN ORDINANCE AMENDING SECTIONS 20-56 AND 20-57 OF CHAPTER 20-TAXATION ARTICLE III. LODGINGS TAX OF THE CODE OF ORDINANCES OF THE CITY OF JACKSONVILLE, ALABAMA BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JACKSONVILLE: SECTION 1. Sections 20-56 and 20-57 of the Code of Ordinances of the City of Jacksonville are hereby amended, to read as follows:
Sec. 20-56. Levy of tax in the city.
For the privilege of engaging or continuing within the city in the business activities hereinafter referred to, there is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as 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 gross rooms, lodgings, or accommo-

Before me, a notary public in and for the county and state above listed, personally appeared Nell Sinclair, who, by me duly sworn, deposes and says that: "My name is Nell Sinclair. I am the clerk of The Jacksonville News. The Newspaper published the attached legal notice(s) in the issue(s) of:

October 17, 2017 _____

The sum charged for publication was \$ 326.50. The sum charged by the Newspaper for said publication does not exceed the lowest classified rate paid by commercial customers for an advertisement of similar size and frequency in the same newspaper(s) in which the public notice(s) appeared. There are no agreements between the Newspaper and the officer or attorney charged with the duty of placing the attached legal advertising notices whereby any advantage, gain or profit accrued to said officer or attorney."

Nell Sinclair
AFFIANT

Sworn and subscribed this 17 day of October, 2017.

Candace M. Springer
Notary Public

Ad# 337750

RECEIVED
OCT 20 2017
City of Jacksonville
Jacksonville, Alabama