



# 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 **Oxford**, Alabama (located in Calhoun and Talladega County).

On January 8, 2019, the governing body of the Oxford adopted Ordinance No. 2019-02 increasing the rate of the Oxford lodgings tax **effective June 1, 2019**. The increased lodgings tax rate is shown below:

	<u>Old Rate</u>	<u>New Rate</u>
Lodgings Tax Rate.....	6%	8%

The Law requires that the Oxford lodgings tax be collected, reported and remitted in the same manner as the State lodgings tax. When you file and pay electronically, the Oxford 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 Oxford 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

**ORDINANCE NUMBER 2019-02**

AN ORDINANCE AMENDING ARTICLE VIII, SECTIONS 22.254 AND 22.255 OF THE CODE OF ORDINANCES OF THE CITY OF OXFORD

**BE IT ORDAINED** by the City Council of the City of Oxford, Alabama, as follows:

**Section 1.** That Article VIII, Section 22.254 of "The Code of Ordinances of the City of Oxford, Alabama, be and the same is hereby amended in its entirety as follows:

**Section 22.254. – Tax Levied within corporate limits; amount, application.**

- (a) Effective June 1, 2019, 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 within the corporate limits of the city engaging in the business of renting or furnishing any room, lodging, or accommodation 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 an amount equal to eight percent of the charge for such rooms, lodgings, or accommodations, including the charge for use or rental of personal property sold or services furnished which are required to be included in the computation of the tax levied in Code of Ala. 1975, § 40-23-1 et seq., said article being commonly referred to as the State Sales Tax Statutes, shall not be included in computing the tax herein levied.
- (b) Of the eight percent tax imposed in subsection (a), six percent is a general purpose tax the revenues of which may be used for any lawful municipal purpose, and two percent of the tax revenues are dedicated equally for Public Safety and Events.
- (e) The tax referred to in the subsection (a) of this section shall apply to, and be measured only by the charges for, the rental of rooms, lodgings, or accommodations supplied to transients, and shall not apply to, or be measured by the charges, for rooms, lodgings, or accommodations supplied:
  - (1) For a period of 180 continuous days or more in any place;
  - (2) By camps, conference centers, or similar facilities operated by nonprofit organizations primarily for the benefit of, and in connection with, recreational or educational programs for children, students, or members or guests of other nonprofit organizations during any calendar year;
  - (3) In connection with the production of an approved project authorized by the Alabama Film Office and which meets criteria established by the Alabama Film Office through the Alabama Administrative Procedure Act; or
  - (4) By privately operated camps, conference centers, or similar facilities that provide lodging and recreational or educational programs exclusively for the benefit of children, students, or members or guests of nonprofit organizations during any calendar year.

- (f) For purposes of subsection (e) of this section:
- (1) The term "children" means individuals under age 21;
  - (2) The term "student" is defined in accordance with 26 USC 151(c)(4), as in effect from time to time or by any successor law;
  - (3) The term "nonprofit organization" means an organization exempt from federal income tax under 26 USC 501(c)(3), as in effect from time to time or any successor law; and
  - (4) The term "privately operated" means any camp, conference center, or similar facility other than those operated by a nonprofit organization as herein defined.

**BE IT FURTHER ORDAINED** by the City Council of the City of Oxford, Alabama, as follows:

**Section 2.** That Article VIII, Section 22.255 of "The Code of Ordinances of the City of Oxford, Alabama, **"Tax levied within police jurisdiction of city; amount"** is hereby rescinded in its entirety.


**Section 3. Severability.** If any provision of this ordinance or the application thereof to any person or circumstance is held invalid by a court of competent jurisdiction, the remainder of the ordinance and the application of such provision to other persons or circumstances shall not be affected thereby. The City Council finds and declares that it would have adopted each and every provision of this ordinance, even if it had not adopted any other provision.

**Section 4.** This ordinance shall become effective upon its passage by the City Council and publication as required by law.


APPROVED and ADOPTED this 8th day of January, 2019.


CITY COUNCIL OF THE CITY OF  
OXFORD, ALABAMA

  
Chris Spurlin, Council President

  
Charlotte Hubbard, Council Member

absent  
Phil Gardner, Council Member

  
Steven Waitt, Council Pro Tempore

  
Mike Henderson, Council Member

APPROVED:

  
Atton Craft, Mayor

ATTEST:

  
Alan B. Atkinson, City Clerk

CERTIFICATION OF ADOPTION

I hereby certify that the attached ordinance was duly adopted by the Oxford City Council in regular session assembled on the 8th day of January, 2019, and is recorded in the official minutes of the Oxford City Council.

  
Alan B. Atkinson, City Clerk

CERTIFICATION OF PUBLICATION

I, Alan B. Atkinson, City Clerk for the City of Oxford, Alabama, do hereby certify this Ordinance was posted in three public places within the City and at Oxford City Hall beginning on the 10th day of January, 2019, as in accordance with the provisions of Code of Alabama, 1975, Section 11-45-8.

  
Alan B. Atkinson, City Clerk

# City of Oxford (9315)

## Lodgings Tax Rate Confirmation

The tax rates in the table below are based on Lodgings Tax Ordinance No. 2019-02 effective June 1, 2019. Please review and make any necessary corrections. By signing below, you are confirming the tax rate information, with corrections, is the Lodgings tax per room fee information for the City of Oxford.

	Rate Type		Corrected Rate	Education Tax Rate
Lodgings Tax	General	8.00%	_____	None
	Per Room Fee	\$0.00	_____	None

Tax Administrator – City of Oxford (ADOR)

No taxes are specifically levied for educational purposes. Tax rates for Police Jurisdiction has been rescinded in its entirety.

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".

*Annex Boncfield*  
Signature of authorized City Official

Finance Director  
Title of signing official

1-17-19  
Date