

SECTION
Posted 10/23/2019

Effective February 18, 2019.

The Town of Section has notified the Department about a prior lodgings tax levy, as shown below:

Lodgings Tax:	<u>NEW RATE</u>
General Rate	5.000

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 Town of Section sales, use, and lodgings 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 Section taxes, please contact:

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

STATE OF ALABAMA)

JACKSON COUNTY) ORDINANCE 2019-01

TOWN OF SECTION

AN ORDINANCE LEVYING A PRIVILEGE OR
LICENSE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS ENGAGED
IN THE BUSINESS OF FURNISHING ROOMS, LODGING, OR ACCOMMODATIONS
TO TRANSIENTS IN THE TOWN OF SECTION, ALABAMA OR WITHIN ITS
POLICE JURISDICTION, PROVIDING FOR THE COLLECTION OF THE SAID TAX,
AND OTHER MATTERS WITH RESPECT HERETO

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SECTION,
ALABAMA, AS FOLLOWS:

SECTION ONE: Levy of tax in the Town. For the privilege of
engaging or continuing within the Town 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 hereinafter provided, an additional privilege or license tax against the
person on account of the business activities and in the amount to be determined by the
application of the rates against gross receipts as follows:

(a) There is hereby levied and imposed, in addition to all other taxes of every kind
now imposed by law, an additional privilege or license tax upon every person, firm, or
corporation engaged in the business of renting or furnishing any room or 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 the amount of _____ (5%) of the charge for such room, rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in such rooms. Provided, however, there is exempted from the tax levied under the provisions of this article any rentals or sales taxed under the provisions of the Alabama Sales Tax Act, namely Act 100 of the second special session of the 1959 legislature. The tax shall not apply to rooms, lodgings, or accommodations supplied for a period of thirty (30) continuous days or more in any place.

SECTION TWO: Levy of Tax in Police Jurisdiction. 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 as herein provided, an additional privilege or license tax against the persons on account of the business activities in the amounts to be determined by the application of rates against gross receipts as follows:

(a) There is hereby levied and imposed in addition to all other taxes of every kind now imposed by law, an additional privilege or license tax on every person, firm, or corporation engaged in the business of renting or furnishing any room or 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 the amount to be determined by the application of the rate of _____ (2.5 %) percent of the charge for such room, rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in such

room. Provided, however, there is exempted from the tax levied under the provisions of this article any rentals or services taxed under the provisions of the Alabama Sales Tax Act, namely Act 100 of the second special session of the 1959 legislature. The tax shall not apply to rooms, lodgings or accommodations supplied for a period of thirty (30) continuous days or more in any one place.

SECTION THREE: Provisions of State Lodging Tax Statutes Applicable to this Ordinance and Taxes levied herein. 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 lodging tax statutes, except where inapplicable or where herein otherwise provided, including all the provisions of the state lodging tax statutes, for enforcement and collection of taxes.

SECTION FOUR: Adding Amount of Tax to Price. Any person on whom the tax is levied by this ordinance are imposed may add the tax herein levied to the receipts from rental of rooms, lodgings or accommodations and may collect the same from the occupants of such rooms, but this section is not mandatory.

SECTION FIVE: This Ordinance Cumulative. This ordinance shall not be construed to repeal any of the provisions of the general license code or any other ordinance in the town, but shall be held to be cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes levied by the town by its general license code or any ordinance.

SECTION SIX: Each and every provision of this ordinance is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid shall not affect any other provision hereof, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might have been held invalid.

SECTION SEVEN:

This Ordinance shall become effective on the 18th day of February, 20 19 at 8:00 o'clock A m.

Duly adopted and approved on this the 5th day of Feb, 20 19.

TOWN OF SECTION, ALABAMA

Recky Huntack
It's Mayor

Authenticated and Attested:

Razil Stevens
City Clerk

Posted this 19th day of December, 2018 at Section Town Hall, Section Post Office, FNB Bank,