

Town of Woodstock

Posted 12/6/2018

Effective September 10, 2018

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaging in the renting or furnishing of rooms, lodgings, or accommodations made to transients in the Town of Woodstock.

The governing body of Woodstock has adopted Ordinance 2018-9-2 levying a lodgings tax **effective September 10, 2018**, with a due date of October 20, 2018.

Lodgings Tax:

General Rate 13.00%

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 Woodstock lodgings tax may be remitted online through 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 Woodstock lodgings tax, please contact:

Town of Woodstock
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

TOWN OF WOODSTOCK

ORDINANCE NO.: 2018-9-2

AN ORDINANCE TO CREATE A LODGINGS TAX



WHEREAS, the Town Council of the Town of Woodstock, Alabama (the "Town") wishes to create a lodgings tax to generate additional revenue for and promote the economic development of the Town to provide for the same.

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

Section 1 - Transient rentals—License required; rates.

Every person engaging in the business, in the town or in its police jurisdiction, 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, lodgings, or accommodations are regularly furnished to transients for consideration shall take out and pay to the town a license as follows:

(a) If such business is being conducted within the corporate limits of the town, the license shall be in an amount to be determined by the application of the rate of thirteen percent (13%) of the charge for such rooms, lodging, or accommodations, including the charge for use or rental of personal property or services furnished in such room.

(b) If such business is conducted outside the corporate limits but within the police jurisdiction of the town, the license herein levied shall be calculated in accordance with the method prescribed by law, but in no event shall such license exceed an amount equal to one-half of the amount of license applicable within the corporate limits.

(c) The license imposed by this section shall apply to and be measured by the charges for the rental of rooms or lodgings supplied to transients and shall not apply to the rental of space for accommodation of trailers or the rental of rooms or lodgings supplied for a period of thirty (30) continuous days or longer.

Section 2- Same—Payment.

The license tax levied under section one shall be in addition to every other license levied and shall be due and payable in monthly installments on or before the twentieth (20th) day of the month next succeeding the month in which the license accrued. The licensee shall compute the amount of tax due and pay the same to the town, or such third party as the town may retain to administer such license, at the time of making the monthly report.

Section 3 - Same—Monthly report; calculation of credit business.

(a) On or before the twentieth (20th) day of each month, every person upon whom a license is levied pursuant to section one shall render to the town, or such third party as the town may retain to administer such license, on a form prescribed by the town, or such third party as the town may retain to administer such license, a true and correct statement showing the gross proceeds of such person's business herein licensed for the next preceding month, together with such other information as the town, or such third party as the town may retain to administer such license, may demand and require.

(b) Any person licensed under such section one having a cash and credit business may report such cash business, and the licensee shall thereafter include in each monthly report all credit collections made during the month preceding and shall pay the license due thereon at the time of filing such report, but, in no event, shall the gross proceeds of such credit business be included in calculating the amount of license to be paid until collection of such credit business shall have been made.

Section 4- Same—Annual return.

On or before thirty (30) days after the end of the license year, each person liable for the payment of the license prescribed in section one shall make a return to the town, or such third party as the town may retain to administer such license, showing the gross proceeds of business done during the license year, and shall compute the amount of license imposed in accordance with such section one and deduct the amount of monthly payments as provided, if any have been made, and transmit with this report, a remittance covering the residue of the license, if any, chargeable under such section one to the town, or such third party as the town may retain to administer such license. Such return shall be verified by oath.

Section 5- Same—Delinquency.

Any person who fails to pay the license levied by section one within the time required shall pay an additional license equal to ten percent (10%) of the amount of license due, as a penalty, such penalty to be assessed and collected as a part of the license.


Section 6- Same—Discount.

Every person subject to the license levied by section one may take a discount in an amount equal to five percent (5%) on one hundred dollars (\$100.00) or less in the license tax, and two percent (2%) on all license tax over one hundred dollars (\$100.00) due the town under the provisions of such section, provided all reports and returns are made and the license paid before the same becomes delinquent hereunder. In any case where reports and returns are not filed within the time herein provided, or where the license is not paid as herein provided for, the person required to file such report and return shall not be entitled to any discount but shall pay to the town, or such third party as the town may retain to administer such license, the full amount of the license, together with the penalty provided in section four.

This Ordinance shall become effective immediately upon its passage or otherwise becoming law.

ORDAINED AND DONE this 10th day of September, 2018.

TOWN COUNCIL OF THE TOWN OF
WOODSTOCK, ALABAMA

By: 
Jeff Dodson
Mayor

ATTEST:


Tiffany McCulley
Town Clerk

APPROVED this the 10th day of September, 2018.


Mayor


Town Clerk

1st Reading:

By:

2nd Reading:

Motion By:

Second By:

Publication

TOWN OF WOODSTOCK
CERTIFICATE OF PUBLICATION

I hereby certify that a copy of Ordinance No.: 2018-9-2 which was adopted by the Town Council on September 10, 2018, was posted in the following three (3) public places beginning on September 13, 2018 and remaining there until September 20, 2018.

1. Foodland in Woodstock
2. Woodstock Post Office
3. Woodstock Town Hall

Dated this the 20th day of September, 2018.





TOWN CLERK

TAX RATE CONFIRMATION TABLE FOR TOWN OF WOODSTOCK

December 3, 2018

The tax rates in the table below are based on Ordinance 2018-9-2. Please review and make corrections as needed. Then sign in the space provided below and return to ADOR.

	Tax Rate Corporate Limits	Tax Rate Police Jurisdiction	Corrected Rate
Lodgings Tax			
General	13.000%	6.500%	_____ (CL) (PJ)
Per Night Fee	\$0.00	\$0.00	_____ (CL) (PJ)

Are any of these taxes levied specifically for educational purposes? Yes No

Are all taxes above are administered by RDS? Yes No

The effective date of Ordinance 2018-9-2 is 9-10-2018

I have reviewed the above tax rate table and confirm that the information in the table is correct or have made corrections as needed.

 Jeffrey McCullough
(Signature of Authorizing Official)

 Town Clerk 12-3-18
(Title/Date)