

DOTHAN
Posted 12/7/2016
CORRECTED: 12/15/16

Effective **January 1, 2017**.

The City of Dothan has increased their lodgings tax as shown below:

Lodgings Tax:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	6.000	9.000

Your City of Dothan lodgings, sales and use taxes may be remitted online through the Alabama Department of Revenue's online filing system My Alabama Taxes (MAT), the 'One Spot' to file: <http://revenue.alabama.gov/salestax/efiling.html>. If you have any questions about your City of Dothan taxes, please contact:

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

ORDINANCE NO. 2016-262

BE IT ORDAINED by the Board of Commissioners of the City of Dothan, Alabama, as follows:

Section 1. That Chapter 94, Taxation, Article IV, Lodgings Tax, Sec. 94-147, Levy; rate; exemptions and Sec. 94-149, Designation of use, of the Code of Ordinances is hereby amended to read as follows:

Article IV. Lodgings Tax

Sec. 94-147. Levy; rate; exemptions.

For the privilege of engaging or continuing within the city in the business activities referred to in this section, there is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as provided in Section 94-148 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: 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, firm or corporation 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 nine percent of the charge for such room, rooms, lodgings or accommodations, including the charge for use or rental of personal property and service furnished in such room; provided, however, that there is exempted from the tax levied under the provision of the article any rentals or services taxed under the provisions of Ord. No. 6018, adopted March 27, 1979, levying the gross receipts privilege or license tax. The tax shall not apply to rooms, lodgings or accommodations supplied for a period of time as specified in Section 40-26-1(b), Code of Ala. 1975, as amended.

Sec. 94-149 – Designation of use.

- (a) Tourism and conventions. One-third of the amount of tax collected under this article shall be given to the Dothan Area Convention and Visitors Bureau, Inc., for the sole purpose of promoting tourism and conventions in the city.
- (b) Special Project Allocations Committee. One-ninth of the amount of tax collected under this article shall be given to the Dothan Area Convention and Visitors Bureau, Inc., and allocated solely for capital improvement projects and/or special events which directly promote tourism. These funds shall be placed in an earmarked account maintained by the Dothan Area Convention and Visitors Bureau, Inc. and will be under the direction of the Special Project Allocation Committee, which will be composed of the Dothan Area Convention and Visitors Bureau Executive Director, Dothan Area Convention and Visitors Bureau Chairperson, Dothan Area Convention and Visitors Bureau Treasurer, a hotelier not already on the Dothan Area Convention and Visitors Bureau Board and a city appointee. Non-profit organizations will have to complete an application to apply for these designated funds indicating the merits of their project.
- (c) General Fund. The remaining five-ninth of the amount of tax collected under this article shall be paid into the general fund of the city.

Section 2. After publication as required by law, this Ordinance shall become effective on January 1, 2017.

PASSED, ADOPTED AND APPROVED on September 20, 2016

Mike Self
Mayor

ATTEST:

Tammy Danner
City Clerk

[Signature]
Associate Commissioner

[Signature]
Associate Commissioner

Albert Kirkland
Associate Commissioner

[Signature]
Associate Commissioner

[Signature]
Associate Commissioner

[Signature]
Associate Commissioner

BOARD OF CITY COMMISSIONERS

I, hereby certify that the above Ordinance was published in THE DOTHAN EAGLE, a newspaper of general circulation and published in the City of Dothan, Alabama on September 21, 2016.

Tammy Danner
Tammy Danner
City Clerk