



State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

November 20, 2015

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

On October 6, 2015, the governing body of the Fort Payne adopted Ordinance No. 2015-12 increasing the rate of the Fort Payne lodgings tax **effective December 1, 2015**. The increased lodgings tax rate is shown below:

	<u>Old Rate</u>	<u>New Rate</u>
Lodgings Tax Rate.....	5.00%	7.00%

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

The Law requires that the Fort Payne lodgings tax be collected, reported and remitted in the same manner as the State lodgings tax. When you file and pay electronically, the Fort Payne 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 <http://myalabamataxes.alabama.gov>.

Please direct all questions regarding the Fort Payne 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

STATE OF ALABAMA
COUNTY OF DeKALB
CITY OF FORT PAYNE



Ordinance 2015-12

Amending Ordinance 90-7, the Lodgings Tax Ordinance

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FORT PAYNE, ALABAMA AS FOLLOWS:

That Ordinance No. 90-7, heretofore adopted by the Mayor and City Council as the governing body of the City of Fort Payne, Alabama on April 24, 1990 is hereby amended, so as to substitute the following for Article 1, Section 1 of said Ordinance 90-7:


ARTICLE 1. Temporary Lodging, Rental and Accommodations Receipts Tax

Section 1. **Levy of Tax in the City.** For the privilege of engaging and/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 upon accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin, or any other consideration, in an amount to be determined by the application of the rate of seven (7) percent rental of personal property and services furnished in such room. Provided, however, there is exempted from the tax levied under the provision of Sections 7-20 through 7-23 levying the privilege or license tax. The tax shall not apply to rooms, lodgings, or accommodations supplied for a period of one hundred eighty (180) days or more in any place.


BE IT FURTHER ORDAINED that this ordinance shall become effective immediately following its approval, adoption, and publication.

THE ABOVE AND FOREGOING ORDINANCE WAS READ, ADOPTED AND APPROVED on the 6th day of October, 2015 by the City Council of the City of Fort Payne, Alabama.

THE CITY OF FORT PAYNE BY:


M. Dana Goggans
Council president

ATTEST:


Robert A. Parker
City Clerk

