

CALERA
Posted 08/24/2022

Statutory Effective Date: September 1, 2022
Received by the Department: June 22, 2022

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

Lodgings Tax:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	3.000	7.000

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 City of Calera lodgings tax 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 Calera taxes, please contact:

City of Calera Revenue Department
7901 Highway 31
Calera, AL 35040
(205) 668-3899

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

JUN 22 2022

Mayor Graham introduced the following Ordinance:

ORDINANCE 2022-16

Local Tax Section
Alabama Dept. of Revenue

An Ordinance amending Article X of the Ordinance Code of the City of Calera, Alabama, and amending City of Calera Ordinance Adopted on September 19, 1994, pertaining to the levy and collection of Lodgings Taxes:

Be it ordained by the City Council of the City of Calera, Alabama, that Ordinance adopted on September 19, 1994, pertaining to the levy and collection of Lodgings Taxes is hereby amended to read as follows:

ARTICLE X. LODGINGS TAX

Sec. 5-151. Levy of tax in city.

- (a) For the privilege of engaging 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 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 set out below.
- (b) 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 engaged in the renting or furnishing rooms, lodgings, or other accommodations to transients for a period of less than 180 days of continuous occupations and applies to all charges for personal property used or furnished in such rooms or lodgings, or accommodations are regularly furnished to transients for a consideration in an amount to be determined by the application of the rate of seven percent of the charge for such room, rooms, lodgings, or accommodations.
- (c) The tax shall not apply to marine slips, places or spaces of tent camping, or places or spaces provided for motor homes, travel trailers, self-propelled campers or house cars, truck campers, or similar recreational vehicles commonly known as R.V.s, which are supplied for a period of 90 continuous days or more in any place.

Sec. 5-152. - Levy of tax in police jurisdiction.

- (a) For the privilege of engaging or continuing in the business activities hereinafter referred to within the police jurisdiction of the city outside of its corporate limits there is hereby levied, in addition to all taxes or every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the persons on account of the business activities and in the amounts to be determined by the application of rates against gross receipts as set out below.

- (b) 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 room or rooms, lodgings, or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin or any other place in which rooms, lodging, or accommodations are regularly furnished to transients for a consideration in an amount to be determined by the application of the rate of three and half 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. The tax shall not apply to rooms, lodgings, or accommodations supplied for a period of 180 continuous days or more in any place.
- (c) The tax shall not apply to marine slips, places or spaces of tent camping, or places or spaces provided for motor homes, travel trailers, self-propelled campers or house cars, truck campers, or similar recreational vehicles commonly known as R.V.s, which are supplied for a period of 90 continuous days or more in any place.

Sec. 5-153. - Provisions of state lodgings tax statutes applicable to this article and taxes herein levied.

This article and the taxes herein levied shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, penalties, fines and punishments, and deductions that are applicable to the taxes levied by the state lodgings tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the state lodgings tax statutes for enforcement and collection of taxes.

Sec. 5-154. - Adding amount of tax to price.

Any person on whom the taxes levied by this article are imposed may add the tax herein levied to the receipts from rental of rooms, lodgings, or accommodations and may collect same from the occupants of such rooms, but this section is not mandatory.

Sec. 5-155. - Article cumulative to general license code or ordinance.

This article shall not be construed to repeal any of the provisions of the general license code or ordinance of the city 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 imposed by the city by its general license code or ordinance.

Sec. 5-156. – Severability

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.

Sec. 5-157 – Effective date

This Ordinance shall become effective on the first day of **September 2022**, and the first payment of taxes hereunder shall be due and payable on the twentieth day of October 2022. The Ordinance shall remain in full force and effect apply to each month of the year 2022 beginning with the month of **September 2022** and to each month of each calendar year thereafter from year to year.

Council Member Cost moved that unanimous consent of the Council be given for the immediate action upon said Ordinance. Council Member Turner seconded said motion and upon vote the results were:

AYES: Montgomery, Watts, Morgan, Graham, Cost, Turner

NAYS: None

The Mayor declared said motion carried and unanimous consent given.


Council Member Morgan moved that Ordinance No. 2022-16 be adopted. Council Member Turner seconded said motion and upon vote the results were as follows:

AYES: Montgomery, Watts, Morgan, Graham, Cost, Turner

NAYS: None

Adopted this **20th day of June 2022**.

Mayor Graham declared Ordinance No. 2022-16 adopted.


Don G. Graham, Mayor

Attest:



Stacy Walkup, Assistant City Clerk

JUN 22 2022

CERTIFICATION OF POSTING

Local Tax Section
Alabama Dept. of Revenue

I, Stacy Walkup, Assistant City Clerk, of the City of Calera, Alabama do hereby certify that the foregoing Ordinance is a true and correct copy of the Ordinance adopted by the City Council of the City of Calera, Alabama on the 20th day of June 2022, as the same appears in the official record of minutes of the City of Calera Council meeting.

Given under my hand this 20th day of June 2022.



Stacy Walkup, Assistant City Clerk

I, Stacy Walkup, Assistant City Clerk of the City of Calera, Alabama do hereby certify that the foregoing Ordinance was duly posted at the following locations:

Calera City Hall
Calera Post Office
Calera Public Library
Associated Foods



Stacy Walkup, Assistant City Clerk

6/21/2022
Date Posted