



# State of Alabama

## Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street  
Montgomery, Alabama 36132

January 17, 2023

TO: ALL PERSONS, FIRMS, AND CORPORATIONS; engaging in the business of leasing or renting tangible personal property; engaging in the renting or furnishing of rooms, lodgings, or accommodations made to transients in the City of Indian Spring Village, Alabama (located in Shelby County).

Article 3, Chapter 51, Title 11, et seq., **Code of Alabama 1975**, authorizes and empowers municipalities to levy a true sales, use, rental, and lodgings tax identical to corresponding State Tax Laws except for the rates of tax.

On December 7, 2022, the governing body of the **City of Indian Spring Village** adopted Ordinance No. 2022-005 & 2022-006 levying a Lodgings and Rental tax **effective February 1, 2023** with a due date of March 20, 2023.

### Rental Tax Rates:

General Rate	2.00%
Lease or rental of automobile vehicles, truck trailers, semi-trailers, and house trailers	2.00%
Lease or rental of linens and garments	2.00%

### Lodgings Tax Rates:

General Rate	7.00%
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The Law requires that the City of Indian Spring Village local taxes be collected, reported and remitted in the same manner as the State sales, use, rental and lodgings taxes. When you file and pay electronically, the City of Indian Spring Village local taxes are 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 <https://myalabamataxes.alabama.gov>.

Please direct all questions regarding City of Indian Spring Village local taxes 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

OCT 6 2022

Local Tax Section  
Alabama Dept. of RevenueORDINANCE NO. 2022-005

**PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975 SECTIONS 11-51-200 THROUGH 11-51-207 THIS ORDINANCE LEVIES A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS ENGAGED IN THE BUSINESS OF LEASING OR RENTING TANGIBLE PERSONAL PROPERTY IN THE TOWN OF INDIAN SPRINGS VILALGE; AND PROVIDES FOR THE COLLECTION OF THE SAID TAXES; AND PROVIDES FOR PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.**

Pursuant to the provisions of Code of Alabama 1975 Sections 11-51-200 through 11-51-207 be it ordained by the Town Council of the Town of Indian Springs Village, in the State of Alabama, as follows:

Section 1. Levy of Tax in the Town. 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 on each person engaging or continuing within the Town of Indian Springs Village in the business of leasing or renting tangible personal property at the rate of two percent (2%) of the gross proceeds derived by the lessor from the lease or rental of tangible personal property; provided, that the said privilege or license tax on each person engaging or continuing within the Town in the business of leasing or renting any automotive vehicle or truck trailer, semi-trailer or house trailer shall be at the rate of two percent (2%) of the gross proceeds derived by the lessor from the lease or rental of such automotive vehicle or truck trailer, semi-trailer or house trailer; provided further, that the tax levied in this ordinance shall not apply to any leasing or rental, as lessor, by the state, or any municipality or county in the state, or any public corporation organized under the laws of the state, including without limiting the generality of the foregoing, any corporation organized under the provisions of Section 11-54-80 through 11-54-101, Code of Alabama 1975; provided further, that the privilege or license tax on each person or firm engaging or continuing within the Town in the business of leasing or rental of linens and garments shall be at the rate of two percent (2%) of the gross proceeds derived by the lessor from the lease or rental of such linens and garments.

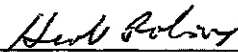
Section 2. Provisions of State Rental Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the state rental tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the state rental tax statutes for enforcement and collection of taxes.

Section 3. Effective Date. This ordinance shall become effective on the first day of February, 2023. The first payment of taxes hereunder shall be due and payable on the twentieth day of March, 2023.


provisions of this ordinance would have been enacted regardless of any provision which might have been held invalid.

Section 5. Effective Date. This ordinance shall become effective on the first day of February, 2023. The first payment of taxes hereunder shall be due and payable on the twentieth day of March, 2023.


**ADOPTED: This the 1st day of November, 2022.**

  
\_\_\_\_\_  
Herb Robins  
Council Chairman Pro Tem

**ADOPTED: This the 1st day of November, 2022.**

  
\_\_\_\_\_  
Brenda Bell-Guercio  
Mayor

**ATTESTED: This the 1st day of November, 2022.**

  
\_\_\_\_\_  
Vickie Lewis  
Town Clerk

**CERTIFICATION OF TOWN CLERK**

STATE OF ALABAMA     )  
SHELBY COUNTY        )

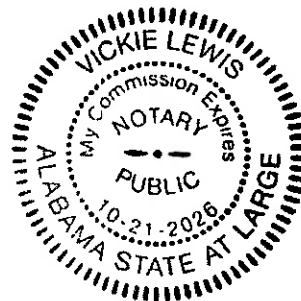
I, Vickie Lewis, Town Clerk of the Town of Indian Springs Village, Alabama, do hereby certify that the above and foregoing is a true and correct copy of an Ordinance duly adopted by the Town Council of the Town of Indian Springs Village, Alabama, on the 1<sup>st</sup> day of November, 2022.

The above and foregoing ordinance was published on the 1<sup>st</sup> day of November, 2022, by posting copies thereof in three public places within the Town:

1. Indian Springs Village Town Hall,
2. North Shelby County Fire Station No. 1, and
3. North Shelby County Fire Station No. 2.

Witness my hand and seal of office this 1<sup>st</sup> day of November, 2022.

  
\_\_\_\_\_  
Vickie Lewis, Town Clerk



DEC - 7 2022

Local Tax Section  
Alabama Dept. of RevenueORDINANCE NO. 2022-006

**PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975 SECTIONS 11-51-200 THROUGH 11-51-207, THIS ORDINANCE LEVIES A PRIVILEGE OR LICENSE TAX UPON PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF RENTING OR FURNISHING ROOMS, LODGINGS, OR ACCOMMODATIONS TO TRANSIENTS IN THE TOWN OF INDIAN SPRINGS VILLAGE, ALABAMA; PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.**

Pursuant to the provisions of Code of Alabama 1975 Sections 11-51-200 through 11-51-207, be it ordained by the Town Council of the Town of Indian Springs Village, in the State of Alabama, as follows:

Section 1. Levy in Town. 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 or continuing with the Town of Indian Springs Village 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 an amount to be determined by the application of the rate of seven percent (7%) 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 rooms, lodgings or accommodations supplied for a period of one hundred and eighty (180) continuous days or more in any place.

Section 2. Provisions of State Lodgings Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, 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.

Section 3. This Ordinance Cumulative to General License Code or Ordinance. This ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of 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 imposed by the Town by its general license code or ordinance.

Section 4. 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 for any reason 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.

**ADOPTED: This the 1st day of November, 2022.**

*Herb Robins*  
Herb Robins  
Council Chairman Pro Tem

**ADOPTED: This the 1st day of November, 2022.**

*Brenda Bell-Guercio*  
Brenda Bell-Guercio  
Mayor

**ATTESTED: This the 1st day of November, 2022.**

*Vickie Lewis*  
Vickie Lewis  
Town Clerk

**CERTIFICATION OF TOWN CLERK**

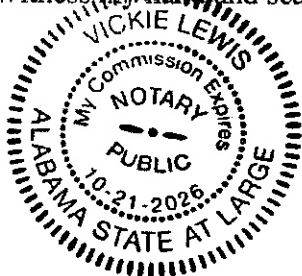
STATE OF ALABAMA )  
SHELBY COUNTY )

I, Vickie Lewis, Town Clerk of the Town of Indian Springs Village, Alabama, do hereby certify that the above and foregoing is a true and correct copy of an Ordinance duly adopted by the Town Council of the Town of Indian Springs Village, Alabama, on the 1<sup>st</sup> day of November, 2022.

The above and foregoing ordinance was published on the 1<sup>st</sup> day of November, 2022, by posting copies thereof in three public places within the Town:

1. Indian Springs Village Town Hall,
2. North Shelby County Fire Station No. 1, and
3. North Shelby County Fire Station No. 2.

Witness my hand and seal of office this 1<sup>st</sup> day of November, 2022.



*Vickie Lewis*  
Vickie Lewis, Town Clerk

**CERTIFICATION OF TOWN CLERK**

STATE OF ALABAMA     )  
SHELBY COUNTY        )

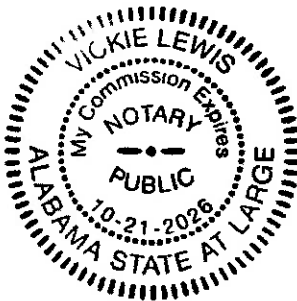
I, Vickie Lewis, Town Clerk of the Town of Indian Springs Village, Alabama, do hereby certify that the above and foregoing is a true and correct copy of an Ordinance duly adopted by the Town Council of the Town of Indian Springs Village, Alabama, on the 1<sup>st</sup> day of November, 2022.

The above and foregoing ordinance was published on the 1<sup>st</sup> day of November, 2022, by posting copies thereof in three public places within the Town:

1. Indian Springs Village Town Hall,
2. North Shelby County Fire Station No. 1, and
3. North Shelby County Fire Station No. 2.

Witness my hand and seal of office this 1<sup>st</sup> day of November, 2022.

Vickie Lewis  
Vickie Lewis, Town Clerk



DEC - 7 2022

RESOLUTION NO. 11-01-2022-004Local Tax Section  
Alabama Dept. of Revenue

**A RESOLUTION AUTHROZING THE ALABAMA  
DEPARTMENT OF REVENUE TO ADMINISTER AND  
COLLECT RENTAL AND LODGING TAXES LEVIED BY  
THE TOWN OF INDIAN SPRINGS VILLAGE, ALABAMA.**

**NOW, THEREFORE, BE IT RESOLVED** by the Town Council of the Town of Indian Springs Village, Alabama, while in regular session on Tuesday, November 1, 2022, at 7:00 p.m. as follows:

A. Pursuant to the provisions of the *Code of Alabama* (1975), Section 11-51-200 through 11-51-207, the Town of Indian Springs Village, Alabama (the "Town") hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all rental and lodging taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law.

B. The Town shall provide a certified copy of this Resolution to the Alabama Department of Revenue and shall also provide such other information and take such other steps as may be required by said Department of Revenue to enable it to administer and collect taxes levied and assessed under the provisions of this Resolution.

C. This Resolution is effective on the 1<sup>st</sup> day of February, 2023.



ADOPTED: This the 1<sup>st</sup> day of November, 2022.

Herb Robbins  
Herb Robbins  
Council Chairman Pro Tem

ADOPTED: This the 1<sup>st</sup> day of November, 2022.

Brenda Bell-Guercio  
Brenda Bell-Guercio  
Mayor

ATTESTED: This the 1<sup>st</sup> day of November, 2022.

Vickie Lewis  
Vickie Lewis  
Town Clerk

**CERTIFICATION OF TOWN CLERK**

STATE OF ALABAMA     )  
SHELBY COUNTY        )

I, Vickie Lewis, Town Clerk of the Town of Indian Springs Village, Alabama, do hereby certify that the above and foregoing is a true and correct copy of a Resolution duly and legally adopted by the Town Council of the Town of Indian Springs Village, Alabama, on the 1<sup>st</sup> day of November, 2022, while in regular session, and the same appears of record in the minute book of said date of said Town.

Witness my hand and seal of office this 3<sup>rd</sup> day of November, 2022.

Vickie Lewis  
Vickie Lewis, Town Clerk

