

SARALAND
Posted 02/17/2023

Statutory Effective Date: March 1, 2023
Received by the Department: December 29, 2022

The City of Saraland has increased their lodgings taxes as shown below:

| Lodgings Tax: | <u>OLD RATES</u> | <u>NEW RATES</u> |
|----------------------|-----------------------------|-----------------------------|
| General Rate | 8.000 | 10.000 |

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 Saraland taxes 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 Saraland lodgings tax, please contact:

Avenu Insights & Analytics
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

Avenue
9-15-22
ADOL
12/29/22

RECEIVED

DEC 29 2022

ORDINANCE NO. 1237

Local Tax Section
Alabama Dept. of Revenue

**AN ORDINANCE AMENDING ARTICLE IX OF CHAPTER 12
OF THE CITY OF SARALAND MUNICIPAL CODE TO INCREASE
THE LODGING TAX RATE FOR THE BENEFIT OF DEBT
REPAYMENT FOR THE NEW SPORTSPLEX**

WHEREAS, on June 9, 2022, the City Council approved an Ordinance authorizing the Mayor to take certain actions concerning the obtaining of Economic Development Warrants for the construction of a Sportsplex; and

WHEREAS, the City filed a validation proceeding in the Circuit Court of Mobile County, Alabama (CV-2022-901146.00), seeking an Order validating the issuance of the Warrants for Economic Development; and

WHEREAS, on August 8, 2022, the Circuit Court of Mobile County, Alabama entered an Order and Judgment validating the Warrants for Economic Development; and

WHEREAS, the City Council has passed resolutions authorizing the Mayor to take appropriate actions to secure pricing, interest rate, and credit approvals for Fifty Million (\$50,000,000.00) Dollars in Economic Development Warrants for the Sportsplex Project; and

WHEREAS, the City Council is committed to ensuring proper funding for debt repayment on the Economic Development Warrants; and

WHEREAS, the Sportsplex Project when complete will increase tourism to the City through tournaments and games, resulting in an increase in hotel and motel rooms usage and nights of stay; and

WHEREAS, it is the determination of the City Council that the lodging tax rate should be increased from a current eight percent (8%) tax rate to a ten percent (10%) tax rate, with the two percent (2%) increase earmarked for debt repayment.

THEREFORE, BE IT ORDAINED by the City Council of the City of Saraland, Alabama as follows:

ARTICLE IX. - LODGING TAX

Sec. 12-376. Renting or furnishing rooms, lodgings, or accommodations to transient tax.

- (a) *Levy in city.* 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 city 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 eight percent (8%) of the charge for the rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in the room; provided, however, there is exempted from the tax levied rooms, lodgings or accommodations supplied for a period of one hundred eighty (180) continuous days or more in any place.
- (b) *Tax levied in police jurisdiction, but outside of city limits.* Every person who is subject to the provisions of this article in the business of furnishing rooms, lodgings, or accommodations to transients outside the corporate limits of the city but within the police jurisdiction of the city, shall remit one-half of the lodgings or license tax under the preceding section for the renting or furnishing of rooms, lodgings or accommodations covered under the terms and provisions of this section.
- (c) *Provisions of state lodgings tax statutes applicable to this section and taxes herein levied.* This section 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.

(Code 1984, § 14-311; Ord. No. 730, §§ 1—4, 9-14-2006; Ord. No. 735, §§ 1—5, 10-26-2006; Ord. No. 758, §§ 1—5, 12-27-2007)

Section 12-376 is hereby amended to read as follows:

“ARTICLE IX. - LODGING TAX

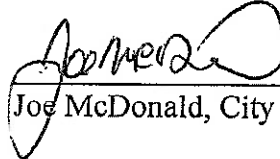
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- (b) *Tax levied in police jurisdiction, but outside of city limits.* Every person who is subject to the provisions of this article in the business of furnishing rooms, lodgings, or accommodations to transients outside the corporate limits of the city but within the police jurisdiction of the city, shall remit one-half of the lodgings or license tax under the preceding section for the renting or furnishing of rooms, lodgings or accommodations covered under the terms and provisions of this section.
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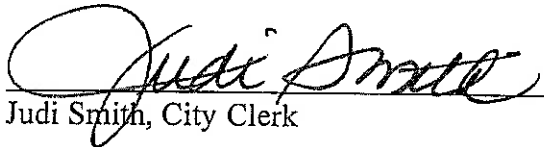
This Amendment is to be effective upon approval by the Mayor and publishing of this Ordinance as required by law.

ADOPTED and APPROVED this the 8th day of September, 2022.




Joe McDonald, City Council President

Attest:



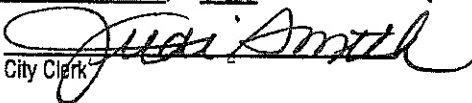
Judi Smith, City Clerk

This Ordinance is approved by the Mayor this 8th day of September, 2022.



Howard Rubenstein, Mayor

I, the undersigned duly appointed, qualified and acting
Clerk of the City of Saraland, Alabama, hereby certify that
a true and complete copy of Ordinance No. 1237
adopted by the City Council of the City of Saraland, Alabama
on the 8th day of Sept. 2022, was posted at the
City Hall, Library & Chamber on the 9th day of
September, 2022.



City Clerk