

VALLEY HEAD
Posted 02/17/2023

Statutory Effective Date: March 1, 2023
Received by the Department: September 14, 2022

The Town of Valley Head has levied a lodgings tax as shown below:

| Lodgings Tax: | <u>RATE</u> |
|----------------------|--------------------|
| General Rate | 5.000 |

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 rate of tax is **1.500**.

Your Town of Valley Head 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 Valley Head 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

SEP 14 2022

Local Tax Section
Alabama Dept. of Revenue

ORDINANCE NO: 2022-0803

AN ORDINANCE WHICH LEVIES A PRIVILEGE OR LICENSE TAX UPON PERSONS, FIRMS, OR CORPORATIONS ENGAGED IN THE BUSINESS OF RENTING OR FURNISHING ROOMS, LODGING OR ACCOMMODATIONS TO TRANSIENTS IN THE TOWN OF VALLEY HEAD, AND ITS POLICE JURISDICTION; AND PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE

BE IT ORDAINED BY THE TOWN COUNCIL, AS THE GOVERNING BODY OF THE TOWN OF VALLEY HEAD AS FOLLOWS:

SECTION 1. Levy of Tax in the Town. For the privilege of engaging or continuing within the Town 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 recipes as follows:

(a) 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, lodgings, or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of **5%** 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 30 continuous days or more in any place.

SECTION 2. Levy of tax in the Police Jurisdiction. For the privilege of engaging or continuing in the business activities hereinafter referred to within the police jurisdiction of the Town outside of its corporate limits, there is hereby levied, in addition to all taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the persons on a account of the business activity and in the amounts to be determined by the application of rates against gross receipts as follows:

(a) 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, lodgings, or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of **One and One-Half percent (1 ½ %)** 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 30 continuous days or more in any place.

SECTION 3. 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, 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 4. 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 5. 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 provisions which might have been held invalid.

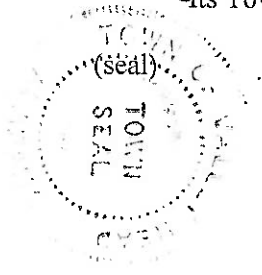
SECTION 6. Effective Date. This ordinance shall become effective on the 1st day of October, 2022, and the first payment of taxes hereunder shall be due and payable on the 20th day of October, 2022. This ordinance shall remain in full force and effect and shall apply to each month of the year 2022, beginning with the month of October and to each month of each calendar year thereafter from year to year.

ADOPTED AND APPROVED, this the 12th day of September, 2022.

TOWN OF VALLEY HEAD

By Michael Key
Its Mayor

Attest: [Signature]
Its Town Clerk



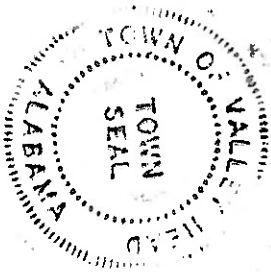
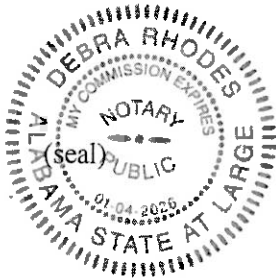
STATE OF ALABAMA
COUNTY OF DEKALB
CITY OF VALLEY HEAD

CERTIFICATE OF PUBLICATION

I, the duly appointed Town Clerk of the Town of Valley Head, Alabama, certify that a copy of the foregoing Ordinance, No. 2022-0803 was posted in three (3) public places located within the corporate limits of the Town of Valley Head, Alabama, to-wit: 1) Valley Head Town Hall 2) United States Post Office of Valley Head, Alabama 3) Valley Head Water Board.

Done this on the 14th day of September 2022.


Town Clerk



RECEIVED

RECEIVED

STATE OF ALABAMA
COUNTY OF DEKALB
TOWN OF VALLEY HEAD

FEB - 7 2023

FEB - 7 2023

Local Tax Section
Alabama Dept. of Revenue

Local Tax Section
Alabama Dept. of Revenue

ORDINANCE NO: 2023-0206
Amendment to Ordinance 2202-0803 Lodging Tax

AN ORDINANCE WHICH LEVIES A PRIVILEGE OR LICENSE TAX UPON PERSONS, FIRMS, OR CORPORATIONS ENGAGED IN THE BUSINESS OF RENTING OR FURNISHING ROOMS, LODGING OR ACCOMMODATIONS TO TRANSIENTS IN THE TOWN OF VALLEY HEAD, AND ITS POLICE JURISDICTION; AND PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE

BE IT ORDAINED BY THE TOWN COUNCIL, AS THE GOVERNING BODY OF THE TOWN OF VALLEY HEAD AS FOLLOWS:

SECTION 1. Levy of Tax in the Town. For the privilege of engaging or continuing within the Town 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 recipes as follows:

(a) 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, lodgings, or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of **5%** 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 180 continuous days or more in any place.

SECTION 2. Levy of tax in the Police Jurisdiction. For the privilege of engaging or continuing in the business activities hereinafter referred to within the police jurisdiction of the Town outside of its corporate limits, there is hereby levied, in addition to all taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the persons on a account of the business activity and in the amounts to be determined by the application of rates against gross receipts as follows:

(a) 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, lodgings, or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of **One and One-Half percent (1 ½ %)** 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 180 continuous days or more in any place.

SECTION 3. 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, 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 4. 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 5. 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 provisions which might have been held invalid.

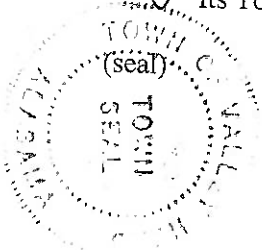
SECTION 6. Effective Date. This ordinance shall become effective on the 1st day of March, 2023, and the first payment of taxes hereunder shall be due and payable on the 20th day of March, 2023. This ordinance shall remain in full force and effect and shall apply to each month of the year 2023, beginning with the month of March and to each month of each calendar year thereafter from year to year.

ADOPTED AND APPROVED, this the 6th day of February, 2023.

TOWN OF VALLEY HEAD

By Michael Key
Its Mayor

Attest Debra Barber
Its Town Clerk



STATE OF ALABAMA
COUNTY OF DEKALB
CITY OF VALLEY HEAD

CERTIFICATE OF PUBLICATION

I, the duly appointed Town Clerk of the Town of Valley Head, Alabama, certify that a copy of the foregoing Ordinance, No. 2023-0206, was posted in three (3) public places located within the corporate limits of the Town of Valley Head, Alabama, to-wit: 1) Valley Head Town Hall 2) United States Post Office of Valley Head, Alabama 3) Valley Head Water Board.

Done this on the 11th day of February, 2023.


Town Clerk

