

ORANGE BEACH

Posted 4/25/23

Statutory Effective Date: May 1, 2023

Received by the Department: March 2, 2023

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

Lodgings Tax:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	7.000	9.000

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 Orange Beach lodgings, sales, use and rental 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 Orange Beach taxes, please contact:

City of Orange Beach
P.O. Box 1159
Orange Beach, AL 36561
(251) 681-6979

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

APR 21 2023

ORDINANCE NO. 2023-1445

Local Tax Section
Alabama Department of Revenue
Section 50-252

AN ORDINANCE AMENDING CHAPTER 50, ARTICLE IV, DIVISION 5, SECTION 50-252 OF THE CODE OF ORDINANCES FOR THE CITY OF ORANGE BEACH, ALABAMA TO ADDRESS LODGING TAXES LEVIED IN THE POLICE JURISDICTION

FINDINGS:

- 1. The Alabama Department of Revenue has requested that the City of Orange Beach address lodging tax rates within its police jurisdiction in the city code.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ORANGE BEACH, ALABAMA, AS FOLLOWS:

- 1. That Chapter 50, Article IV, Division 5, Section 50-252 of the Code of Ordinances for the City of Orange Beach is hereby amended to read as follows:

Sec. 50-252. - Levy of tax.

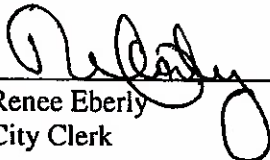
There is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege or license tax upon every person engaging or continuing in this city in the business of renting or furnishing any rooms, lodging or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings or accommodations are regularly furnished to transients for a consideration, at the rate of seven percent of the gross proceeds derived from the renting or furnishing of such rooms, lodgings or accommodations, including the charge for use or rental of personal property and services furnished in such room; provided, however, that there is exempted from the tax levied under the provisions of this division any rentals or services taxed under the provisions of division 2 of this article. The tax levied under the provisions of this division shall not apply to rooms, lodgings or accommodations supplied for a period of 180 continuous days or more in any place. Taxes levied in the police jurisdiction shall be half of the rates levied within the City's corporate limits.

For transactions entered into on or after May 1, 2023, and before September 1, 2023, the tax rate is increased to nine percent of the gross proceeds.

For transactions entered into on or after September 1, 2023, the tax rate is increased to ten percent of the gross proceeds.

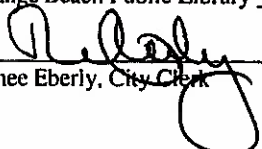
- 2. All ordinances, resolutions or parts in conflict with this ordinance, to the extent of such conflict, are repealed; and
- 3. That this Ordinance shall become effective immediately upon its adoption and publication as required by law.

ADOPTED THIS 4th DAY OF APRIL, 2023.



Renee Eberly
City Clerk

The City Clerk of the City of Orange Beach, Alabama hereby certifies that the foregoing ORDINANCE 2023-1445 was posted on 04/06/2023 in the following three (3) public places:
Orange Beach City Hall _____
Orange Beach Post Office _____
Orange Beach Public Library _____



Renee Eberly, City Clerk



ORDINANCE NO. 2022-1408

AN ORDINANCE AMENDING CHAPTER 50, ARTICLE IV,
DIVISION 5, SECTION 50-252 OF THE
CODE OF ORDINANCES FOR THE CITY OF ORANGE BEACH, ALABAMA,
ENTITLED "LODGING TAX - LEVY OF TAX"
TO PROVIDE FOR PROSPECTIVE INCREASES IN THE RATE OF TAXATION

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ORANGE BEACH, ALABAMA, AS FOLLOWS:

1. That Chapter 50, Article IV, Division 5, Section 50-252 of the Code of Ordinances for the City of Orange Beach is hereby amended as follows:

DIVISION 5. - LODGING TAX

Sec. 50-252. - Levy of tax.

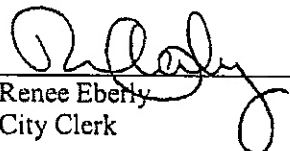
There is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege or license tax upon every person engaging or continuing in this city in the business of renting or furnishing any rooms, lodging or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings or accommodations are regularly furnished to transients for a consideration, at the rate of seven percent (7%) of the gross proceeds derived from the renting or furnishing of such rooms, lodgings or accommodations, including the charge for use or rental of personal property and services furnished in such room; provided, however, that there is exempted from the tax levied under the provisions of this division any rentals or services taxed under the provisions of division 2 of this article. The tax levied under the provisions of this division shall not apply to rooms, lodgings or accommodations supplied for a period of 180 continuous days or more in any place

For transactions entered into on or after May 1, 2023, and before September 1, 2023, the tax rate is increased to nine percent (9%) of the gross proceeds.

For transactions entered into on or after September 1, 2023, the tax rate is increased to ten percent (10%) of the gross proceeds.

2. That all ordinances or parts of ordinances in conflict are, to the extent of such conflict, repealed; and
3. That this Ordinance shall become effective immediately upon its adoption and publication as required by law.

ADOPTED THIS 5th DAY OF APRIL, 2022.

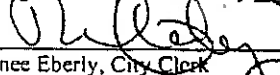


Renee Eberly
City Clerk

The City Clerk of the City of Orange Beach, Alabama hereby certifies that the foregoing ORDINANCE 2022-1408 was posted on 04/07/2022 in the following three

(3) public places:

Orange Beach City Hall _____
Orange Beach Post Office _____
Orange Beach Public Library _____



Renee Eberly, City Clerk

Alabama Dept
of Revenue

MAR X 2 2023

Local Tax Section