

DECATUR
Posted 5/25/2023

Statutory Effective Date: June 1, 2023
Received by the Department: March 10, 2023

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

Lodgings Tax:	<u>OLD</u> <u>RATES</u>	<u>NEW</u> <u>RATES</u>
General Rate	7.000	10.000
Per Room Lodgings Fee	2.00	2.00

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 Decatur lodgings, sales and use 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 Decatur taxes, please contact:

City of Decatur
P.O. Box 488
Decatur, AL 35602-0488
(256) 341-4542

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

MAR 10 2023

ORDINANCE NO. 23-4550A

Local Tax Section
Alabama Dept. of Revenue

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

Section 1. That Section 14-103 of the CODE OF DECATUR, ALABAMA is hereby amended to read as follows:

“Section 14-103.

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 within the corporate limits of the city in:

(1) The business of renting or furnishing any room or rooms or lodgings to transients in any hotel, motel, inn, tourist camp, tourist cabin or any other place in which rooms or lodgings are regularly furnished to transients for a consideration, said tax to be in an amount equal to seven (7) percent of the charge for such room, rooms or lodgings, including the charge for use or rental of personal property and services furnished in such rooms; provided, that charges for property sold or services furnished which are required to be included in the computation of the tax levied in article 1, chapter 23, of title 40 of the Code of Alabama, 1975, said article being commonly referred to as the State Sales Tax Statutes, shall not be included in computing the tax levied in this article.

(2) The tax referred to in both subparagraph (1) and subparagraph (4) of this section shall be subject to all exemptions as provided for in chapter 26 of title 40 of the Code of Alabama, 1975, as may be amended from time to time.

(3) As part of the tax levy of this section and subject to the provisions of subparagraph (2) above, there is hereby levied the additional sum of two dollars (\$2.00) per rented room for each day of its occupancy, beginning September 1, 2007.

(4) As part of the tax levy of this section there is hereby levied and imposed for designated recreation and economic development purposes in addition to all other taxes of every kind imposed by this section, a privilege or license tax upon every person engaging within the corporate limits of the city in the business of renting or furnishing any room or rooms or lodgings to transients in any hotel, motel, inn, tourist camp, tourist cabin or any other place in which rooms or lodgings are

regularly furnished to transients for a consideration, said tax to be in an amount equal to three (3) percent of the charge for such room, rooms or lodgings, including the charge for use or rental of personal property and services furnished in such rooms; provided, that charges for property sold or services furnished which are required to be included in the computation of the tax levied in article 1, chapter 23, of title 40 of the Code of Alabama, 1975, said article being commonly referred to as the State Sales Tax Statutes, shall not be included in computing the tax levied in this article.”

Section 2. That Section 14-104 of the CODE OF DECATUR, ALABAMA is hereby amended to read as follows:

“Section 14-104.

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 outside the corporate limits but within the police jurisdiction of the city in:

(1) The business of renting or furnishing any room or rooms or lodgings to transients in any hotel, motel, inn, tourist camp, tourist cabin or any other place in which rooms or lodgings are regularly furnished to transients for a consideration, said tax to be in an amount equal to three and one half (3.5) percent of the charge for such room, rooms or lodgings, including the charge for use or rental of personal property and services furnished in such rooms provided, that charges for property sold or services furnished which are required to be included in the computation of the tax levied in article 1, chapter 23, of title 40 of the Code of Alabama, 1975, said article being commonly referred to as the state sales tax statutes, shall not be included in computing the tax levied in this article.

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(3) As part of the tax levy of this section and subject to the provisions of subparagraph (2) above, there is hereby levied the additional sum of one dollar (\$1.00) per rented room for each day of its occupancy, beginning September 1, 2007.

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Section 3. This Ordinance shall take effect on June 1, 2023 upon its approval and publication as provided by law.

Adopted this 6th day of March, 2023.

APPROVED this 10th day of March 2023.



Mayor

ATTEST:



Stephanie Simon, City Clerk

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RECEIVED

Alabama Dept. of Revenue
Local Tax Section

Local Tax Section
Alabama Dept. of Revenue

CERTIFICATE

STATE OF ALABAMA

)

MORGAN COUNTY

)

CITY OF DECATUR

)

I, Stephanie Simon, City Clerk of the City of Decatur, Alabama, hereby certify that the attached is a true and correct copy of Ordinance No. 23-4550A adopted by the City Council of the City of Decatur, Alabama at a regular meeting held thereof on the 6th day of March, 2023, as the same appears in the records on file in the Office of the City Clerk.

WITNESS my signature as City Clerk under the seal of the City of Decatur, Alabama, this 10th day of March, 2023.



Stephanie Simon
Stephanie Simon
City Clerk

**ORDINANCE
NO. 23-4550A**

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(4) As part of the tax levy of this section there is hereby levied and imposed for designated recreation and economic development purposes in addition to all other taxes of every kind imposed by this section, a privilege or license tax upon every person engaging within the corporate limits of the city in the business of renting or furnishing any room or rooms or lodg-

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Section 3. This Ordinance shall take effect on June 1, 2023 upon its approval and publication as provided by law.

Adopted this 6th day of March, 2023.

APPROVED this 10th day of March 2023.

/s/ Tab Bowling, Mayor

ATTEST:

/s/ Stephanie Simon,

City Clerk

March 14, 2023