

GULF SHORES
Posted 8/21/2023

Statutory Effective Date: September 1, 2023
Received by the Department: December 16, 2021

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

Lodgings Tax:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	9.000	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 Gulf Shores 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 Gulf Shores taxes, please contact:

City of Gulf Shores
P.O. Box 4089
Gulf Shores, AL 36547
(251) 968-1146

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

RECEIVED

DEC 16 2021

ORDINANCE NO. 2044

Local Tax Section
Alabama Dept. of Revenue

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES,
ADOPTED JULY 24, 1989, AT CHAPTER 8,
BUSINESS LICENSES, TAXES AND REGULATIONS,
ARTICLE VII, SALES, USE, LODGING AND RENTAL TAXES,
DIVISION 4, LODGING TAX, SECTION 8-201, LEVY OF TAX
TO PROVIDE FOR PROSPECTIVE INCREASES IN THE RATE OF TAXATION

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BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GULF SHORES,
ALABAMA, WHILE IN REGULAR SESSION ON DECEMBER 13, 2021, as follows:

Section 1. That Section 8-201, Levy of Tax, of Division 4 of Article VII of Chapter 8,
BUSINESS LICENSES, TAXES AND REGULATIONS, of the Code of Ordinances, adopted
July 24, 1989, be and it is hereby amended to read in its entirety as follows:

CHAPTER 8 BUSINESS, LICENSES, TAXES AND REGULATIONS

* * * *

ARTICLE VII. SALES, USE, LODGING AND RENTAL TAXES

* * * *

DIVISION 4. LODGING TAX

* * * *

Section 8-201. 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 room or rooms, lodging or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin, marine slip, place or space for tent camping, place or space provided for a motor home, travel trailer, self-propelled camper or house car, truck camper, or similar recreational vehicle commonly known as a R.V. or any other place in which rooms, lodgings or accommodations are regularly furnished to transients for a consideration, at the rate of seven (7) percent of the gross proceeds derived from the renting or furnishing of such room, rooms, lodgings or accommodations, including the charge for use or rental of personal property and services furnished in such room; provided, that there is exempted from the tax levied under the provisions of this article any rentals or services taxed under the provisions of Article VII, Division 2, known as the Sales Tax Ordinance. The tax levied under the provisions of this article shall not apply to rooms, lodgings or accommodations supplied for a period of one hundred eighty (180) continuous days or more in any place.

For transactions entered into on or after September 1, 2022 and before September 1, 2023, the tax rate is increased to nine (9) percent of the gross proceeds.

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

For transactions entered into on or after October 1, 2019, the tax shall not apply to marine slips, places or spaces for tent camping, or places or spaces provided for motor homes, travel trailers, self-propelled campers or house cars, truck campers, or similar recreational vehicles commonly known as R.V.s, which are supplied for a period of ninety (90) continuous days or more in any place.

Section 2. That this Ordinance shall become effective upon its adoption and publication as required by law.

ADOPTED THIS 13th day of December, 2021.


Robert Craft, Mayor


Wanda Parris, MMC
City Clerk

CERTIFICATE

I, Wanda Parris, MMC, City Clerk of the City of Gulf Shores, Alabama, do hereby certify that the foregoing is a true and correct copy of Ordinance No. 2044 (prepared by City Clerk), which Ordinance was duly and legally adopted at a regular meeting of the City Council on December 13, 2021 and the same was duly published as required by law.


City Clerk



SMALL TOWN, BIG BEACH

STATE OF ALABAMA)
)
BALDWIN COUNTY)


CERTIFICATE OF CITY CLERK

I, the undersigned, do hereby certify that I am the duly elected and qualified City Clerk of the City of Gulf Shores, Alabama (the "City").

I do further certify that as Clerk of the City, I have access to all original records of the City and I am duly authorized to make certified copies of its records on its behalf, and that the attached constitutes a copy of Ordinance No.2044 of the City of Gulf Shores, Alabama, the original of which is on file and of record in the City archives. A copy of said Ordinance has been posted on the City's website and the bulletin board at City Hall, Recreation Center, and Library for a period of 30 days.

IN WITNESS WHEREOF, I have hereunto set my hand as Clerk of the City and have affixed the official seal of the City this 13th day December, 2021.




Wanda Parris, MMC
City Clerk