

**ORANGE BEACH**

Posted 8/21/2023

Statutory Effective Date: September 1, 2023

Received by the Department: April 21, 2023

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

<b>Lodgings Tax:</b>	<b><u>OLD RATES</u></b>	<b><u>NEW RATES</u></b>
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 Orange Beach 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 Orange Beach taxes, please contact:

City of Orange Beach  
P.O. Box 1159  
Orange Beach, AL 36561  
(251) 981-6782

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

**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.

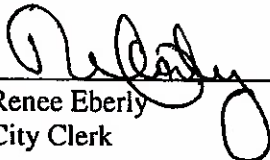
There is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege or license tax upon every person engaging or continuing in this city in the business of renting or furnishing any rooms, lodging or accommodations to transients in any hotel, motel, inn, tourist 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.

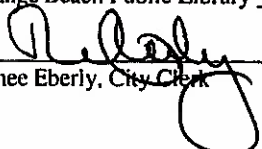
For transactions entered into on or after September 1, 2023, the tax rate is increased to ten percent of the gross proceeds.

- 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 4<sup>th</sup> 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

