

**ATHENS**  
Posted 9/19/2023

Statutory Effective Date: October 1, 2023  
Received by the Department: July 19, 2023

The City of Athens has increased their lodgings taxes as shown below:

<b>Lodgings Tax:</b>	<b><u>OLD</u> <u>RATES</u></b>	<b><u>NEW</u> <u>RATES</u></b>
General Rate	7.000	9.000
Per Room Lodgings Fee	1.00	2.00

Your City of Athens 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 Athens' taxes, 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

JUL 19 2023

Local Tax Section

ORDINANCE NUMBER 2023 - 2276

AN ORDINANCE  
CONCERNING THE CITY'S LODGING TAX

---

WHEREAS, the City Council recognizes the value and impact of the growing tourism industry in our community, including the positive economic impact upon local businesses and governments;

WHEREAS, the City's local lodging tax is imposed on the rental of hotel and motel rooms (for periods of less than 180 days) in a manner that is parallel to the State's lodging tax, and it generates revenue that is used to support tourism-related endeavors by the City, as well as city services, infrastructure, and other general expenditures;

WHEREAS, § 18-201 of the *Code of Ordinances of the City of Athens, Alabama* currently provides for a levy of a seven percent (7%) lodging tax upon all hotel rooms and other accommodations, and a \$1.00 charge per room; and

WHEREAS, the City Council desires to amend § 18-201 to increase the lodging tax rate to nine percent (9%) and the per room charge to \$2.00.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ATHENS, ALABAMA, while in regular session on July 17<sup>th</sup>, 2023, at 4:30 p.m., as follows:

Section 1. Section 18-201 of the *Code of Ordinances of the City of Athens* is hereby amended so that it reads as follows:

**Sec. 18-201. - Levy of tax in the city.**

(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, space for mobile campers or recreational vehicles, 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 nine percent 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, that charges for property sold or services furnished which are required to be included in the computation of the tax levied under the provisions of article II of this chapter, levying the city sales and use tax, shall not be included in computing the tax levied in this article. The tax shall not apply to rooms, lodgings or accommodations supplied for a period of 180 continuous days or more in any place.

(b) As part of the levy of this section and subject to the provisions of subparagraph (a) above, there is hereby levied the additional sum of \$2.00 per such rented or furnished room for each day of its occupancy.

**Section 2.** This Ordinance shall be published in accordance with law, and it shall thereafter become effective on October 1, 2023.

**Section 3.** The City Clerk shall provide notice of this Ordinance to the Alabama Department of Revenue and to Avenu.

**Section 4.** If any provision of this ordinance, or the application thereof to any person, thing or circumstances, is held invalid by a court of competent jurisdiction, such invalidity shall not affect the provisions or application of this ordinance that can be given effect without the invalid provisions or application, and to this end, the provisions of this ordinance are declared to be severable.

**Section 5.** The provisions of this Ordinance shall be included and incorporated in the Code of Ordinances of the City of Athens as an addition or amendment thereto, and shall be appropriately renumbered as necessary to conform to the uniform numbering system of the Code.

ADOPTED this the 17<sup>TH</sup> day of July, 2023.

  
HAROLD G. WALES, CITY COUNCIL PRESIDENT

  
WILLIAM R. MARKS, MAYOR


ATTEST:  
  
ANNETTE BARNES-THREET, CITY CLERK

**CERTIFICATION OF CITY CLERK**

STATE OF ALABAMA    )  
LIMESTONE COUNTY    )

I, Annette Barnes-Threet, City Clerk of the City of Athens, Alabama, do hereby certify that the above and foregoing is a true and correct copy of the Ordinance duly adopted by the City Council of the City of Athens, on the 17<sup>th</sup> day of July, 2023.

Witness my hand and seal of office this the 17<sup>th</sup> day of July, 2023.

  
Annette Barnes-Threet, City Clerk