

KIMBERLY
Posted 9/19/2023

Statutory Effective Date: October 1, 2023
Received by the Department: June 14, 2023

The City of Kimberly has levied a lodgings tax as shown below:

| Lodgings Tax: | <u>NEW RATES</u> |
|----------------------|-------------------------|
| General Rate | 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 Kimberly 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 Kimberly lodgings 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

SEP 12 2023

Local Tax Section
Alabama Dept. of Revenue**ORDINANCE NO. 2023-12-AA****An Ordinance Amending Ordinance No. 2023-12**

AN ORDINANCE TO AMEND ORDINANCE #98-13 PURSUANT TO THE PROVISIONS OF ACT NO. 917, REGULAR SESSION LEGISLATURE 1969, THE ORDINANCE LEVIES A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF RENTING OR FURNISHING ANY ROOMS; LODGINGS, OR ACCOMODATIONS, TO TRANSIENTS IN ANY HOTEL, MOTEL, INN, TOURIST CAMP, TOURIST CABIN OR ANY OTHER PLACE IN WHICH ROOMS, LODGING, OR ACCOMODATIONS ARE REGULARLY FURNISHED TO TRANSIENTS FOR A CONSIDERATION IN AN AMOUNT TO BE DETERMINED BY THE APPLICANT WITHIN THE CITY OF KIMBERLY, ALABAMA, OR WITHIN ITS POLICE JURISDICTION; PROVIDES FOR THE COLLECTION OF THE SAID TAXES; PROVIDES PENALTIES FOR THE VIOLATION OF THE ORDINANCE

Pursuant to the provisions of Act No 917, Regular Session Legislature 1969, be it ordained by the City Council of the City of Kimberly, in the State of Alabama, as follows:

Section 1. Levied.

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 rooms, lodgings, 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, in an amount to be determined by the application of the rate of (9%) **nine percent** of die charge for such rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in such room.

- A. The tax levied in subsection "A" of this section shall not apply to rooms, lodgings, or accommodations supplied for a period of (180) continuous days or more in any place.
- B. Rentals and services subject to sales and use taxes under this chapter are exempt from the lodging tax established in this section.

Section 2. Lew of the Tax in Police Jurisdiction.

Upon every person, firm or corporation engaged in the doing of any act, or shall do any act, or continuing in the doing of any act, or engaged in the operation of any business, or who shall engage in the operation of any business, within the police jurisdiction of the City of Kimberly but beyond the corporate limits of said City of Kimberly, for which or upon which a privilege or license tax is in this ordinance levied or required within the corporate limits of the City of Kimberly there is hereby levied, in addition to all other taxes of every kind now imposed by law or by municipal ordinance, to be collected as herein provided for the privilege or licensed tax equal to one-half of that provided, levied or required in this ordinance for the doing of such act, or the engaging or continuing therein, or the engaging or continuing in the operation of such business within the

corporate limits of the City of Kimberly thereof, all the provisions of this ordinance extend and apply to all the area within the police jurisdiction of the City of Kimberly.

Section 3. This Ordinance Cumulative to General License Ordinance.

This ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of the City of Kimberly, but shall be held to be cumulative, and the amount of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the City of Kimberly by its general license code or ordinance.

Section 4. Severability.

Each and every provision of this ordinance is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid for any reason shall not affect any other provision hereof, and it is hereby declared that the other provisions of the ordinance would have been enacted regardless of any provision which might have been held invalid.

Section 5. Payment Date: Monthly Reports

The taxes levied under the provisions of this article, except as otherwise provided herein, shall be due and payable in monthly installments on or before the 20th day of the month next succeeding the month in which the tax accrues. On or before the 20th day of each month after the ordinance from which this article is derived has taken effect, every person on whom the taxes levied by this article are imposed, shall render to the city's sales tax collector, on a form prescribed by the city's sales tax collector, a true and correct statement showing the gross proceeds of the business subject to such tax for the then next preceding month, together with such other information as the city clerk may demand and require, and at the time of making such monthly report the taxpayer shall compute the taxes due and shall pay to the city's sales tax collector the amount of taxes shown to be due. The city clerk, for good cause, may extend the time for making any return required under the provisions of this article, but the time for filing any such return shall not be extended for a period greater than 30 days from the date such return is due to be made.

Section 6. Adding Tax to Price

Any person on which the taxes levied by this article are imposed may add the tax herein levied to the receipts from rental of rooms, lodgings or accommodations and may collect same from the occupants of such rooms, but this section is not mandatory.

Section 7. Maintenance of Records

It shall be the duty of every person engaging or continuing in any business subject to the taxes herein levied to keep and preserve suitable records of the gross proceeds of such business and such other books or accounts as may be necessary to determine the amount of tax for which he is liable under the provisions of this article. Such records shall be kept

and preserved for a period of two years and shall be open for examination at any time by the city clerk or any duly authorized representative of die clerk.

Section 8. Unlawful Acts

- A. It shall be unlawful for any person subject to the provisions of this article to fail to make the reports as herein required or to fail to keep records as herein required. Each month of such failure shall constitute a separate offense.
- B. It shall be unlawful for any person to refuse to make the report herein required or to refuse to permit the examination of his records by the city clerk or a duly authorized agent of the city. Each month of failure to make such report shall constitute a separate offense and each refusal of a written demand of the city clerk to examine, inspect or audit such records shall constitute a separate offense.
- C. It shall be unlawful for any person to fail to pay any tax levied by this article within the time specified for the payment thereof.

Section 9. Interest and Penalty

Any person failing to pay the tax herein levied within the time required by this article shall pay, in addition to the tax, a penalty of ten percent of the amount of tax due, together with interest thereon at the rate of one percent per month, or fraction thereof, from the date which the tax herein levied became due and payable, such penalty and interest to be assessed and collected as part of the tax; provided that the city clerk may, if a good and sufficient reason is shown, waive or refund the penalty or any portion thereof. Such interest amount shall also apply, at the same rate charged on tax delinquencies, to taxes erroneously paid. References herein to "erroneously paid" taxes on which interest shall be due to the taxpayer shall only mean and refer to taxes erroneously paid to the city as a result of any error, omission, or inaccurate advice by or on behalf of the city, including in connection with a prior examination of its books and records by the city or its agent.

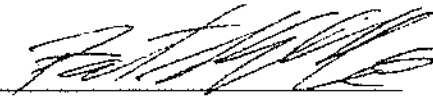
Section 10. Penalty for Violation

Any person who shall do any act made unlawful by this article or fail to do any act which failure is made unlawful by this article shall, upon conviction thereof, be punishable by a fine as provided in the city fine schedule, at the discretion of the court trying the same.

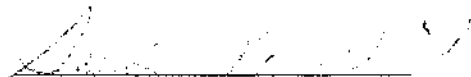
Section 11. Effective Date,

This ordinance shall become effective five days from its passage and posting in four conspicuous places within the city, one of which is the office of the Mayor, as prescribed by law.

Adopted and Approved this the 11th Day of September, 2023.

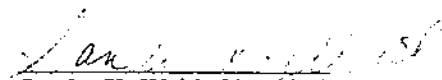

Robert S. Ellerbrock III, Mayor

ATTEST:


Sandra K. Waid, City Clerk

CERTIFICATION

I, Sandra K. Waid, City Clerk of the City of Kimberly Alabama, Jefferson County, hereby certifies that the above and foregoing ordinance was duly adopted by the Mayor and City Council of the City of Kimberly on the 11th day of September 2023 and was published and advertised by posting copies of the same on September 12th, 2023 in four conspicuous places in the City of Kimberly, one of which was the office of the Mayor as prescribed by law.


Sandra K. Waid, City Clerk

ORDINANCE NO. 2023-12

AN ORDINANCE TO AMEND ORDINANCE #98-13 PURSUANT TO THE PROVISIONS OF ACT NO. 917, REGULAR SESSION LEGISLATURE 1969, THE ORDINANCE LEVIES A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF RENTING OR FURNISHING ANY ROOMS; LODGINGS, OR ACCOMODATIONS, TO TRANSIENTS IN ANY HOTEL, MOTEL, INN, TOURIST CAMP, TOURIST CABIN OR ANY OTHER PLACE IN WHICH ROOMS, LODGING, OR ACCOMODATIONS ARE REGULARLY FURNISHED TO TRANSIENTS FOR A CONSIDERATION IN AN AMOUNT TO BE DETERMINED BY THE APPLICANT WITHIN THE CITY OF KIMBERLY, ALABAMA, OR WITHIN ITS POLICE JURISDICTION; PROVIDES FOR THE COLLECTION OF THE SAID TAXES; PROVIDES PENALTIES FOR THE VIOLATION OF THE ORDINANCE

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- A. The tax levied in subsection "A" of this section shall not apply to rooms, lodgings, or accommodations supplied for a period of (90) continuous days or more in any place.
- B. Rentals and services subject to sales and use taxes under this chapter are exempt from the lodging tax established in this section.

Section 2. Lew of the Tax in Police Jurisdiction.

Upon every person, firm or corporation engaged in the doing of any act, or shall do any act, or continuing in the doing of any act, or engaged in the operation of any business, or who shall engage in the operation of any business, within the police jurisdiction of the City of Kimberly but beyond the corporate limits of said City of Kimberly, for which or upon which a privilege or license tax is in this ordinance levied or required within the corporate limits of the City of Kimberly there is hereby levied, in addition to all other taxes of every kind now imposed by law or by municipal ordinance, to be collected as herein provided for the privilege or licensed tax equal to one-half of that provided, levied or required in this ordinance for the doing of such act, or the engaging or continuing therein, or the engaging or continuing in the operation of such business within the

corporate limits of the City of Kimberly thereof, all the provisions of this ordinance extend and apply to all the area within the police jurisdiction of the City of Kimberly.

Section 3. This Ordinance Cumulative to General License Ordinance.

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Section 4. Severability.

Each and every provision of this ordinance is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid for any reason shall not affect any other provision hereof, and it is hereby declared that the other provisions of the ordinance would have been enacted regardless of any provision which might have been held invalid.

Section 5. Payment Date: Monthly Reports

The taxes levied under the provisions of this article, except as otherwise provided herein, shall be due and payable in monthly installments on or before the 20th day of the month next succeeding the month in which the tax accrues. On or before the 20th day of each month after the ordinance from which this article is derived has taken effect, every person on whom the taxes levied by this article are imposed, shall render to the city's sales tax collector, on a form prescribed by the city's sales tax collector, a true and correct statement showing the gross proceeds of the business subject to such tax for the then next preceding month, together with such other information as the city clerk may demand and require, and at the time of making such monthly report the taxpayer shall compute the taxes due and shall pay to the city's sales tax collector the amount of taxes shown to be due. The city clerk, for good cause, may extend the time for making any return required under the provisions of this article, but the time for filing any such return shall not be extended for a period greater than 30 days from the date such return is due to be made.

Section 6. Adding Tax to Price

Any person on which the taxes levied by this article are imposed may add the tax herein levied to the receipts from rental of rooms, lodgings or accommodations and may collect same from the occupants of such rooms, but this section is not mandatory.

Section 7. Maintenance of Records

It shall be the duty of every person engaging or continuing in any business subject to the taxes herein levied to keep and preserve suitable records of the gross proceeds of such business and such other books or accounts as may be necessary to determine the amount of tax for which he is liable under the provisions of this article. Such records shall be kept

and preserved for a period of two years and shall be open for examination at any time by the city clerk or any duly authorized representative of the clerk.

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- A. It shall be unlawful for any person subject to the provisions of this article to fail to make the reports as herein required or to fail to keep records as herein required. Each month of such failure shall constitute a separate offense.
- B. It shall be unlawful for any person to refuse to make the report herein required or to refuse to permit the examination of his records by the city clerk or a duly authorized agent of the city. Each month of failure to make such report shall constitute a separate offense and each refusal of a written demand of the city clerk to examine, inspect or audit such records shall constitute a separate offense.
- C. It shall be unlawful for any person to fail to pay any tax levied by this article within the time specified for the payment thereof.

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Section 10. Penalty for Violation

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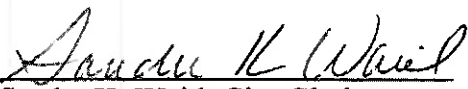
Section 11. Effective Date.

This ordinance shall become effective five days from its passage and posting in four conspicuous places within the city, one of which is the office of the Mayor, as prescribed by law.

Adopted and Approved this the 22nd Day of May , 2023.

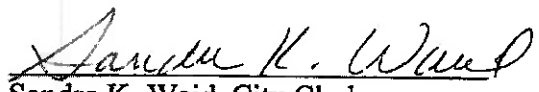

Robert S. Ellerbrock III, Mayor

ATTEST:


Sandra K. Waid, City Clerk

CERTIFICATION

I, Sandra K. Waid, City Clerk of the City of Kimberly Alabama, Jefferson County, hereby certifies that the above and foregoing ordinance was duly adopted by the Mayor and City Council of the City of Kimberly on the 22nd day of May 2023 and was published and advertised by posting copies of the same in four conspicuous places in the City of Kimberly, one of which was the office of the Mayor as prescribed by law.


Sandra K. Waid, City Clerk

RECEIVED

AUG 15 2023

City of Kimberly
Sandra K. Waid, City Clerk

Local Tax Section
Alabama Dept. of Revenue

9256 Stouts Road
Post Office Box 206
Kimberly, Alabama 35091
Phone: (205) 647-5551 / Fax: (205) 647-5231

August 15, 2023

Alabama Department of Revenue
Ms. Laura Reese
Sales Tax Division
P.O. Box 206
Montgomery, AL 36132-7900

RE: Certification of Postings

Dear Ms. Reese;

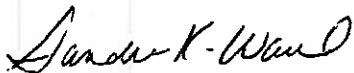
This letter is to certify the posting dates and locations of Resolution # 2023-08, Resolution #2023-11 amending Resolution # 2023-08 and Ordinance # 2023-12 providing for a Lodging Tax.

The city does not have a newspaper of general circulation in our city or county. All resolutions are posted in (3) places and ordinances are posted in (4) places.

- 1) Resolution # 2023-08 was posted on July 11, 2023 at the following locations.
City Hall Lobby, Office of the Mayor
Kimberly Post Office Lobby
Welch's Muffler Lobby
- 2) Resolution # 2023-11, an amendment to Resolution # 2023-08 was posted on August 15, 2023 at the following locations.
City Hall Lobby, Office of the Mayor
Kimberly Post Office Lobby
Welch's Muffler Lobby
- 3) Ordinance # 2023-12, adopting a Lodging Tax was posted on May 23, 2023 at the following locations.
City Hall Lobby, Office of the Mayor
Kimberly Post Office Lobby
Welch's Muffler Lobby
Patriot Pool Supply

Please note that I will copy Ms. Sankey on this email.

Thank you,



Sandra K. Waid
City Clerk
City of Kimberly