

REHOBETH
Posted 10/17/2023

Statutory Effective Date: November 1, 2023
Received by the Department: August 30, 2023

The Town of Rehobeth has levied a lodgings tax as shown below:

Lodgings Tax:	<u>NEW RATE</u>
General Rate	6.000

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 Town of Rehobeth 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 Rehobeth taxes, please contact:

Avenu Insights & Analytics
P. O. Box 830725
Birmingham, Alabama 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

OCT 02 2023

ORDINANCE NO. 2023-0815-B

Local Tax Section

WHEREAS, after consideration, Town Council finds that the location

NOW, THEREFORE, BE IT ORDAINED by the Town Council of the Town of Rehobeth, Alabama, as follows;

Rehobeth, Alabama Lodging Tax Ordinance

Section 1: Purpose

This ordinance is enacted to establish a lodging tax in the town of Rehobeth, Alabama, to generate revenue for the local government and support community development initiatives.

Section 2: Definitions

- a) "Lodging" refers to the rental or leasing of any room, apartment, condominium, cottage, cabin, hotel, motel, or any other similar accommodation for a period of less than 180 consecutive days.
- b) "Lodging establishment" refers to any business or entity offering lodging services within the jurisdiction of Rehobeth, Alabama.

Section 3: Imposition of Lodging Tax

- a) A lodging tax of 6% is hereby imposed on the total charge for any lodging within the town of Rehobeth and 3% within the Police Jurisdiction of the Town of Rehobeth
- b) The lodging tax shall be collected from the occupant or renter by the lodging establishment at the time of payment for lodging services.

Section 4: Collection and Remittance

- a) Lodging establishments are responsible for collecting the lodging tax from the occupants or renters and remitting it to the Town of Rehobeth.
- b) Lodging establishments shall remit the collected lodging tax on a monthly basis, no later than the 20th day of the following month.
- c) The remittance shall be accompanied by a completed lodging tax return, including the total amount collected and any necessary supporting documentation.

Section 5: Exemptions

Per Code of Alabama Section 40-26-1(b), the tax shall not apply to rooms, lodgings, or accommodations supplied:

- a) For a period of 180 continuous days or more in any place;
- b) by camps, conference centers, or similar facilities operated by nonprofit organizations primarily for the benefit of, and in connection with, recreational or educational programs for children, students, or members or guests of other nonprofit organizations during any calendar year; or
- c) by privately operated camps, conference centers, or similar facilities that provide lodging and recreational or educational programs exclusively for the benefit of children, students, or members or guests of nonprofit organizations during any calendar year.

Section 6: Administration and Enforcement

- a) The Town of Rehobeth shall have the authority to administer, enforce, and collect the lodging tax.
- b) The Town of Rehobeth may adopt rules and regulations to facilitate the implementation and administration of this ordinance.
- c) Failure to comply with the provisions of this ordinance may result in penalties, fines, or legal action as determined by the town authorities.

Section 7: Effective Date

This ordinance shall take effect on November 1, 2023, following its adoption by the town council and compliance with all applicable legal procedures.

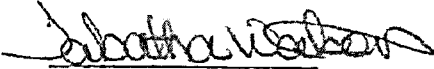
Section 8: Severability

If any section, provision, or portion of this ordinance is found to be invalid or unconstitutional, the remaining sections and provisions shall remain in full force and effect.

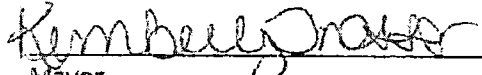
This ordinance is hereby adopted by the town council of Rehobeth, Alabama, and shall be duly enforced as required by law.

PASSED, ADOPTED AND APPROVED on August 15, 2023


ATTEST:




Tabatha Watson
Town Clerk



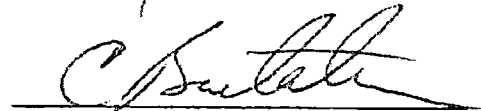
Mayor



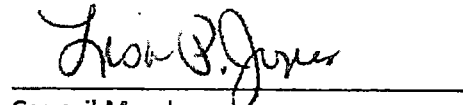
Council Member



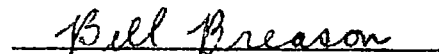
Council Member



Council Member

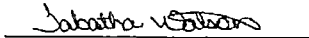


Council Member



Council Member

I hereby certify that the above ordinance was posted at the Town Hall and in 3 places around the Town Limits of Rehobeth, AL on August 16, 2023



Tabatha Watson, Town Clerk

AUG 30 2023

Local Tax Section

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- b) Lodging establishments shall remit the collected lodging tax on a monthly basis, no later than the 20th day of the following month.
- c) The remittance shall be accompanied by a completed lodging tax return, including the total amount collected and any necessary supporting documentation.

Section 5: Exemptions

The following are exempt from the lodging tax:

- i) Lodging provided by religious, charitable, educational, or nonprofit organizations.
- ii) Lodging provided to federal, state, or local government employees on official business.
- iii) Lodging provided as part of a residential lease agreement for 180 consecutive days or longer.

Section 6: Administration and Enforcement

- a) The Town of Rehobeth shall have the authority to administer, enforce, and collect the lodging tax.

- b) The Town of Rehobeth may adopt rules and regulations to facilitate the implementation and administration of this ordinance.
- c) Failure to comply with the provisions of this ordinance may result in penalties, fines, or legal action as determined by the town authorities.

Section 7: Effective Date

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Section 8: Severability

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This ordinance is hereby adopted by the town council of Rehobeth, Alabama, and shall be duly enforced as required by law.

PASSED, ADOPTED AND APPROVED on Aug 15, 2023

ATTEST:

Tabatha Watson

Tabatha Watson
Town Clerk

Kimberly Foster
Mayor

Bobby C. Lawrence
Council Member

Jim Lyon
Council Member

C. Bulala
Council Member

Lisa P. Jones
Council Member

Bill Breason
Council Member

I hereby certify that the above ordinance was posted at the Town Hall and in 3 places within the Town Limits of Rehobeth, Alabama on August 16, 2023.

Tabatha Watson

Tabatha Watson, Town Clerk

PUBLIC NOTICE

Town of Rehobeth Council

Notice is hereby given that on Tuesday August 15, 2023

at 6 pm at the Rehobeth Municipal Complex located at

221 Malvern Rd, the Town of Rehobeth Council, at the

regular council meeting voted to adopt the following

ordinance:

Ordinance No. 2023-0815-B (Lodging Tax)

These ordinances will become effective November 1, 2023.

Posted date: August 16, 2023

If you have any questions, you may contact the Rehobeth Town Hall at 334-671-5829

Ext. 2. In accordance with Section 11-45-8 of the Code of Ala. 1975, this notice will be posted at Town Hall and three conspicuous places within the municipality.

This notice was posted in the following places on the date

listed:

Signature:

Date:

Rehobeth Town Hall: *Trish Smith* 8.16.23

Muggley's Coffee Shop: *Ryan Turner* 08.16.23

Enfinger True Value: *Ann Barber* 8.16.23

Breese In Mart #3: *Lela Johnson* 8/16/23

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at the Town Hall and in 3 places around the
Town Limits of Rehobeth, AL on August 16, 2023

Tabatha Watson
Tabatha Watson, Town Clerk