

50 North Ripley Street
Montgomery, AL 36132

revenue.alabama.gov



November 30, 2023

ALL PERSONS, FIRMS, AND CORPORATIONS; engaging in the renting or furnishing of rooms, lodgings, or accommodations
TO: made to transients in the Town of Oak Grove, Alabama (located in Talladega County).

Article 3, Chapter 51, Title 11, et seq., **Code of Alabama 1975**, authorizes and empowers municipalities to levy a true sales, use, rental, and lodgings tax identical to corresponding State Tax Laws except for the rates of tax. On September 12, 2023, the governing body of the **Town of Oak Grove** adopted Ordinance No. 128 levying a lodgings tax **effective December 1, 2023** with a due date of January 22, 2024.

Lodgings Tax Rates: _____ 5.00%
General Rate

The Law requires that the Town of Oak Grove local taxes be collected, reported and remitted in the same manner as the State sales, use, rental and lodgings taxes. When you file and pay electronically, the Town of Oak Grove local taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes through My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov>.

Please direct all questions regarding Town of Oak Grove local taxes to this office:

Alabama Department of Revenue
Sales and Use Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710
334-242-1490 or 866-576-6531

SEP 20 2023

Local Tax Section
Alabama Dept. of Revenue

ORDINANCE NO. 128

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975 SECTIONS 11-51-200 THROUGH 11-51-207, THIS ORDINANCE LEVIES A PRIVILEGE OR LICENSE TAX UPON PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF RENTING OR FURNISHING ROOMS, LODGINGS, OR ACCOMMODATIONS TO TRANSIENTS IN THE TOWN OF OAK GROVE, ALABAMA; PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

Pursuant to the provisions of Code of Alabama 1975 Sections 11-51-200 through 11-51-207, be it ordained by the Town Council of the Town of Oak Grove, in the State of Alabama, as follows:

Section 1. Levy in Town. 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 or continuing with the Town of Oak Grove 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 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 five percent (5%) 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, there is exempted from the tax levied rooms, lodgings or accommodations supplied for a period of one hundred and eighty (180) continuous days or more in any place.

Section 2. Provisions of State Lodgings Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the State Lodgings Tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State Lodgings Tax statutes for enforcement and collection of taxes.

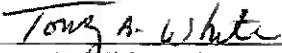
Section 3. This Ordinance Cumulative to General License Code or Ordinance. This ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of the City/Town, but shall be held to be cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the City/Town 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

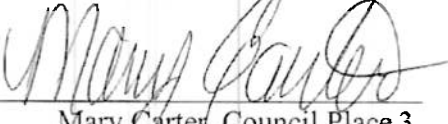
hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might have been held invalid.

Section 5. Effective Date. This ordinance shall become effective, upon passage and publication as required by law, and shall commence on the first day of November 2023. The first payment of taxes hereunder shall be due and payable on the twentieth day of December 2023.

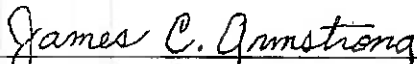
ADOPTED AND APPROVED this 12th day of September, 2023.



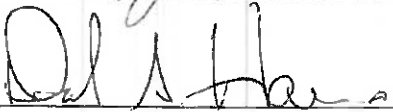
Tony A. White, Mayor



Mary Carter, Council Place 3



James C. Armstrong, Council Place 1



David A. Harris, Council Place 4




Danny Reynolds, Council Place 2



Mark Green, Council Place 5

ATTEST:



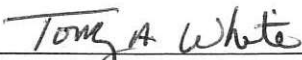
Robin Caler, Town Clerk

ORDINANCE NO. 128A

An Ordinance to amend Ordinance 128 of the Town of Oak Grove, dated September 12, 2023 for the purpose of Effective Date of Lodging Tax within the Town of Oak Grove.

Section 5. Effective Date. This ordinance shall become effective, upon passage and publication as required by law, and shall commence on the first day of December 2023. The first payment of taxes hereunder shall be due and payable on the twentieth day of January 2024.


ADOPTED AND APPROVED this 14th day of November, 2023.



Tony A. White, Mayor



Mary Carter, Council Place 3



James C. Armstrong, Council Place 1



David A. Harris, Council Place 4

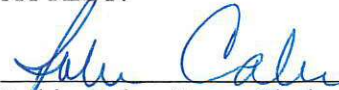


Danny Reynolds, Council Place 2



Mark Green, Council Place 5

ATTEST:



Robin Caler, Town Clerk