

Tallapoosa County

Posted 11/21/2023

Statutory Effective Date: December 1, 2023

Received by the Department: September 29, 2023

The County of Tallapoosa has levied a lodgings tax as shown below:

Lodgings Tax – 7562 – Tallapoosa Co Lodg Uninc Areas:	<u>NEW RATES</u>
General Rate	10.000
Lodgings Tax – 7262 – Tallapoosa Co Lodg Tallasseepj:	<u>NEW RATES</u>
General Rate	7.000

Your Tallapoosa County 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 Tallapoosa County 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

STATE OF ALABAMA)
)
COUNTY OF TALLAPOOSA)

RESOLUTION OF TALLAPOOSA COUNTY COMMISSION

Come now the undersigned members of the Tallapoosa County Commission (TCC) on the 13th day of February, 2023, and after consideration of all facts and circumstances state as follows:

1. Pursuant to Section 11-51-202, *Code of Alabama (1975)*, the County of Tallapoosa County hereby RESOLVES to impose a lodging tax upon every person, firm or corporation engaging in the business of renting or furnishing any room, house, apartment, condominium, lodging or accommodations to transients, travelers or persons who inhabit any rental room, unit or dwelling for a fee.
2. This levy of tax shall govern all rental units within the unincorporated areas of Tallapoosa County, Alabama, including the police jurisdiction of any municipality.
3. The applicable rate of levy and taxation is ten percent (10%) of the charge for such room, house, apartment, condominium, lodging or accommodations including any charge for the use or rental of real or personal property or services connected therewith.
4. This lodging tax levy is not applicable to any rental duration of over one hundred eighty (180) consecutive days.
5. The City of Alexander City and the City of Dadeville each have their own lodging tax. This resolution does not affect or alter any lodging tax imposed within the city limits of these municipalities. However, for any tax levied within the police jurisdictions of these municipalities, the County rate shall not cause the total of County and Municipal to exceed ten percent (10%) of both of the charges for such room, house, apartment, condominium, lodging or accommodations including any charge for the use or rental of real or personal property or services connected therewith.

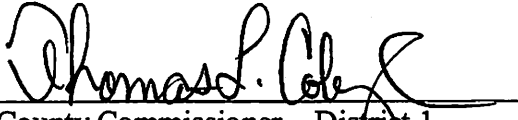
NOW, THEREFORE, in consideration thereof, it is RESOLVED that the Tallapoosa County Commission desires to impose a privilege or license tax upon any room, house, apartment, condominium, lodging or accommodations within the unincorporated areas of Tallapoosa County, Alabama at the rate of ten percent (10%) as stated herein.


Any tax levied shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties fines, punishments and deductions that are applicable to any state lodging tax statutes including all provisions of enforcement and collection of taxes;

FURTHER, the proceeds from the tax levied herein, after payment of the costs of collecting said tax, including all charges for the administration of the collection, shall be paid over to the general fund of the Tallapoosa County Commission,;

The effective date of this resolution shall be established by the terms of any local law passed by the State of Alabama Legislature.

Done this the 13 day of February, 2023, by the Tallapoosa County Commission.


County Commissioner—District 1


County Commissioner—District 2


County Commissioner—District 3


County Commissioner—District 4


County Commissioner—District 5

SEP 29 2023

Local Tax Section

STATE OF ALABAMA)
)
COUNTY OF TALLAPOOSA)

RESOLUTION OF TALLAPOOSA COUNTY COMMISSION

WHEREAS, the Tallapoosa County Commission requested local legislation to levy a lodging tax;

WHEREAS, State Legislature passed Act 2023-307, authorizing the levy of a lodging tax;

WHEREAS, said Act authorizes the levy of a lodging tax of ten percent (10%) within the unincorporated areas of Tallapoosa County;

WHEREAS, said act limits the total of lodging tax to ten percent (10%) including both the Municipal and County levy amounts in Police Jurisdictions;

NOW THEREFORE BE IT RESOLVED, and ordered by the Tallapoosa County Commission that the lodging tax is hereby levied, pursuant to Act 2023-307, with the effective of December 01, 2023;

IN WITNESS WHEREOF, the Tallapoosa County Commission has caused this Resolution to be executed in its name on its behalf by its Chair on the 11th day of September, 2023.



Chairman, Tallapoosa County Commission