

TO: ALL PERSONS, FIRMS, AND CORPORATIONS; engaging in the renting or furnishing of rooms, lodgings, or accommodations made to transients in the City of Jacksonville, Alabama and its police jurisdiction (located in Calhoun 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 February 26, 2024, the governing body of the **City of Jacksonville** adopted Ordinance No. 0-652-24 levying a new per room fee and increasing the general lodgings tax rate from 6.00% to 8.00% tax **effective June 1, 2024** with a due date of July 22, 2024.

Lodgings Tax Rates:

General Rate	8.00%
Nightly per room fee	\$2.00

If you are conducting business outside the corporate limits of the City of Jacksonville but within the police jurisdiction, the rates are one half of the rates shown above.

The Law requires that the City of Jacksonville 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 City of Jacksonville 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 City of Jacksonville 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

MAR 28 2024

ORDINANCE NO. 0-652-24Local Tax Section  
Alabama Dept. of Revenue

AN ORDINANCE AMENDING SECTIONS 20-56 AND 20-57 OF CHAPTER 20 – TAXATION ARTICLE III. LODGINGS TAX OF THE CODE OF ORDINANCES OF THE CITY OF JACKSONVILLE, ALABAMA

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JACKSONVILLE:

SECTION I SECTIONS 20-56 AND 20-57 of the Code of Ordinances of the City of Jacksonville are hereby amended, to read as follows:

Sec. 20-56. – Levy of tax in the city.

For the privilege of engaging or continuing within the city in the business activities hereinafter referred to, there is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the person on account of the business activities and in the amounts to be determined by the application of rates against gross receipts, as follows:

- (1) 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 engaging in the business of renting or furnishing any rooms, lodgings, or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin, short term rental (STR), 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 eight percent (8.0%) plus two dollars (\$2.00) per night per room of the charge for such rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in such rooms, lodgings, or accommodations.
- (2) Of the eight percent tax imposed in subsection (1), eight percent is a general-purpose tax the revenues of which may be used for any lawful municipal purpose, and two dollars per night per room are dedicated for public safety to be split 75% Police Department and 25% Fire Department.
- (3) Provided, however, there is exempted from the tax levied under the provisions of this article any rentals or services taxed under the provisions of article ii of this chapter.

Sec. 20-57. – Levy of tax in the police jurisdiction.

For the privilege of engaging or continuing in the business activities hereinafter referred to within the police jurisdiction of the city but outside its corporate limits, there is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein

provided, a privilege or license tax against the person on account of the business activities and in the amounts to be determined by the application of rates against gross receipts, as follows:

- (1) 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 engaging in the business of renting or furnishing any rooms, lodgings, or accommodations to transients in any hotel, motel, inn tourist camp, tourist cabin, short term rental (STR) 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 four percent (4.0%) plus one dollar (\$1.00) per night per room of the charge for such rooms, lodgings, or accommodations, including the charge for use or rental of personal Property and services furnished in such rooms, lodgings, or accommodations.
- (2) Of the four percent tax imposed in subsection (1), four percent is a general-purpose tax the revenues of which may be used for any lawful municipal purpose, and one dollar per night per room is dedicated for public safety to be split 75% Police Department and 25% Fire Department.
- (3) Provided, however, there is exempted from the tax levied under the provisions of this article any rentals or services taxed under the provisions of article II of this chapter.

SECTION II. The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraphs and sections, since the same would have been enacted by the municipal council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION III. Effective upon adoption of this ordinance to the extent that all other ordinances or parts of ordinances of the City of Jacksonville conflicting herewith or inconsistent with the provisions in this ordinance are hereby repealed to the extent of such conflict.

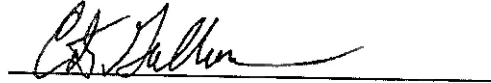
SECTION IV – Effective date.

This Ordinance shall become effective June 1, 2024, following its publication as required by law.

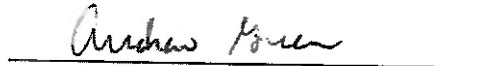
PASSED AND ADOPTED this the 26th day of February, 2024.



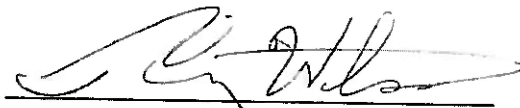
Council President Tony K. Taylor



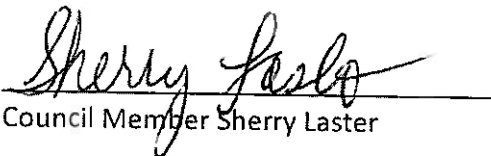
Council Member Coty Galloway



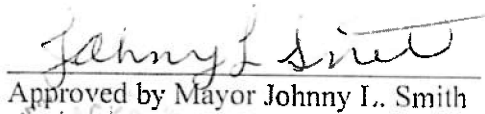
Council Member Andrew Green



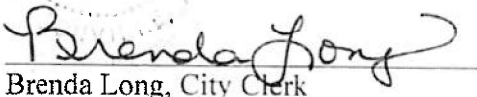
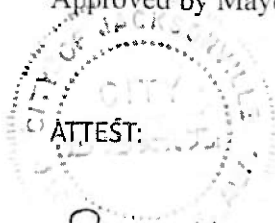
Council Member Terry Wilson



Council Member Sherry Laster



Approved by Mayor Johnny I. Smith



Brenda Long, City Clerk

RECEIVED

APR 9 2024

Local Tax Section  
Alabama Dept. of Revenue

CERTIFICATION OF CITY CLERK


STATE OF ALABAMA  
CALHOUN COUNTY

I, Brenda Long, City Clerk of the City of Jacksonville, Alabama, a municipal corporation, and custodian of the official records of the City, do hereby certify that the attached and foregoing is a true and correct copy of Ordinance No. O-652-24, an Ordinance of the City of Jacksonville, Amending Sections 20-56 and 20-57 of Chapter 20 – Taxation Article III. Lodgings Tax of the Code of Ordinances of the City of Jacksonville, Alabama.

Ordinance No. O-652-24 was adopted on the 26<sup>th</sup> day of February 2024, by the City Council of the City of Jacksonville, Alabama, a municipal corporation.

WITNESS my hand and seal of office this 9<sup>th</sup> day of April 2024.



  
BRENDA LONG  
CITY CLERK OF THE CITY OF  
JACKSONVILLE, ALABAMA,  
a municipal corporation.



RECEIVED

MAR 28 2024

THE STATE OF ALABAMA

CALHOUN COUNTY

Local Tax Section  
Alabama Dept. of Revenue

+personally appeared before me, a Notary Public in and for said County, who being duly sworn according to law, that she is a clerk of Consolidated Publishing, Inc. dba/ The Anniston Star, a newspaper published in said County, and that the publication of a certain notice, a true copy of which is hereto affixed, has been made in said newspaper in the issues here dated as follows:

Subscribed and sworn to before me this  
21 day of March 2024

My Commission Expires 10/20/2024

Commission expires:

*Keri Jensen*

CLERK

*Pennie L Davis*

NOTARY PUBLIC

PRINTERS FEE \_\_\_\_\_

Ad #	order #	Date	Ad size	PO #
10986	310202	3/13/24	2X10	KIM

Job # 0031020241 \$127.50

No 0-652-24

MAYOR - Johnny L. Smith  
CITY ADMINISTRATOR - Albertha Grant  
CITY CLERK - Brenda Long  
CITY TREASURER - Scott Calhoun  
CITY ATTORNEY - Richard Rhea



**CITY COUNCIL**  
President - Tony K. Taylor  
President Pro-Tempore - Coty Galloway  
Andrew Green  
Terry Wilson  
Sherry Laster

## CITY OF JACKSONVILLE

### LEGAL NOTICE

Notice is hereby given that Ordinance 0-652-24 that "amends Sections 20-56 and 20-57 of Chapter 20 – Taxation Article III. Lodgings Tax of the Code of Ordinances of the City of Jacksonville, Alabama" was adopted by the City Council of the City of Jacksonville, Alabama, 320 Church Avenue, SE, Jacksonville, Alabama on February 26, 2024. A copy of the Ordinance in its entirety may be obtained from the Office of the City Clerk during normal business hours Monday through Friday 8:00am to 4:30pm. The Ordinance is also posted at City Hall, City Public Library and the City Police Department Lobby.

**Tax Rate Confirmation for City of Jacksonville Locality Code: 9376**

**Received Date: 03/28/2024 Effective Date\*: 6/1/2024**

<u>Sales Tax</u>	<u>Tax Rate CL</u>	<u>Tax Rate PJ</u>
General	5.000%	2.500%
Grocery	5.000%	2.500%
Amusement	5.000%	2.500%
Automotive	1.000%	0.500%
Withdrawal Fee	\$10.00	\$10.00
Farm	1.000%	0.500%
Manufacturing	1.000%	0.500%
Vending	5.000%	2.500%
<b>Use Tax</b>		
General	5.000%	2.500%
Grocery	5.000%	2.500%
Automotive	1.000%	0.500%
Farm	1.000%	0.500%
Manufacturing	1.000%	0.500%
<b>Rental</b>		
General	3.000%	1.500%
Auto	1.000%	0.500%
Linens	3.000%	1.500%
<b>Lodgings</b>		
General	8.000%	4.000%
Room Fee	\$2.00	\$1.00