

Magnolia Springs

Statutory Effective Date: October 1, 2024
Received by the Department: August 12, 2024

The Town of Magnolia Springs has levied Lodgings Tax as shown below:

Lodgings Tax:	<u>Rates</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 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 Magnolia Springs 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

RECEIVED

TOWN OF
MAGNOLIA SPRINGS

AUG 12 2024

Local Tax Section
Alabama Dept. of Revenue

ORDINANCE NO. 2024-04

**AN ORDINANCE AMENDING ORDINANCE NO. 2024-03, ADOPTED BY
THE TOWN OF MAGNOLIA SPRINGS ON THE 23rd DAY OF
JULY 2024.**

**BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF MAGNOLIA
SPRINGS, ALABAMA AS FOLLOWS:**

WHEREAS, the Town Council adopted the Town's Lodging Tax Ordinance, Ordinance No. 2024-03 on July 23, 2024; and

WHEREAS, the Town Council wishes to amend Ordinance No. 2024-03, Section 1(a) titled Levy of the Tax in the Town to increase the continuous day requirement of thirty (30) days to one-hundred eighty (180) days to bring the Ordinance in compliance with Section 11-51-202(b) and Section 40-26-1 of the Code of Alabama (1975).

WHEREAS, the Town Council wishes to amend Ordinance No. 2024-03, Section 2(a) titled Levy of the Tax in the Police Jurisdiction to set the tax rate in the Police Jurisdiction of the Town to half (1/2) the rate of the corporate tax rate and increase the continuous days requirement of thirty (30) days to one-hundred (180) days to bring the Ordinance in compliance with Section 11-51-202(b) and Section 40-26-1 of the Code of Alabama (1975).

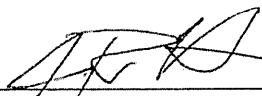
NOW, THEREFORE BE IT RESOLVED, by the Town Council of the Town of Magnolia Springs as follows:

1. The Town Council has agreed that Section 1(a) of Ordinance 2024-03 be replaced and amended to read as follows:
 - (a) 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 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 six (6) percent of the charge for such room, rooms, lodgings, or accommodations, and services furnished in such room. The tax rate shall not apply to rooms, lodgings, or accommodations, supplied for a period of one-hundred eighty (180) continuous days or more in any place.
2. The Town Council has agreed that Section 2(a) of Ordinance 2024-03 be replaced and amended to read as follows:

(a) 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 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, to be determined in an amount one-half (1/2) the corporate limit tax rate of the charge for such room, rooms, lodgings, or accommodations, and services furnished in such room. The tax shall not apply to rooms, lodgings, or accommodations supplied for a period of one-hundred eighty (180) continuous days or more in any place.

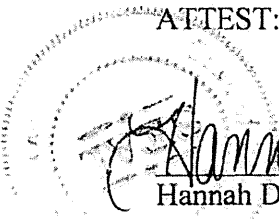
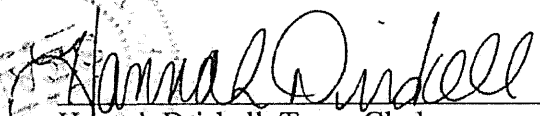
3. The Town Council hereby adopts these amendments to Ordinance No. 2024-03.
4. The Town Clerk is directed to note that Ordinance No. 2024-03 has been amended by this Ordinance.
5. This Ordinance shall become effective immediately upon its approval, adoption, and publication as required by law.

Adopted this 30th day of July, 2024.




Ross Houser, Mayor

ATTEST:

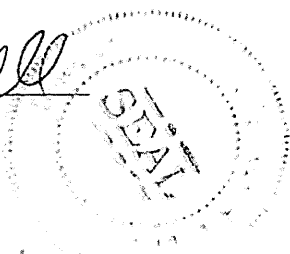



Hannah Driskell, Town Clerk

I, Hannah Driskell, Clerk of the Town of Magnolia Springs, Alabama, hereby certify that no newspaper is published in the Town of Magnolia Springs and that the above-noted ordinance was published by posting copies thereof at the Mayor's Office in the Town Hall, Magnolia Springs Post Office, and United Bank beginning July 30, 2024, and became in full force and effect five (5) days thereafter.



Hannah Driskell, Town Clerk



ORDINANCE NO. 2024-03

Local Tax Section
Alabama Dept. of Revenue

AN ORDINANCE LEVYING A PRIVILEGE OR LICENSE TAX AGAINST PERSON, FIRMS, CORPORATIONS ENGAGED IN THE BUSINESS OF FURNISHING ROOMS, LODGINGS, OR ACCOMMODATIONS TO TRANSIENTS IN THE TOWN OF MAGNOLIA SPRINGS OR WITHIN ITS POLICE JURISDICTION; PROVIDING FOR THE COLLECTION OF THE SAID TAX; AND PROVIDING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

BE IT ORDAINED by the Town Council of the Town of Magnolia Springs, in the State of Alabama, as follows:

Section 1. LEVY OF THE TAX IN THE TOWN. For the privilege of engaging or continuing within the Town 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:

(a) 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 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 six percent (6%) of the charge for such room, rooms, lodgings, or accommodations, and services furnished in such room. The tax shall not apply to rooms, lodgings or accommodations, supplied for a period of thirty (30) continuous days or more in any place.

Section 2. LEVY OF TAX IN THE POLICE JURISDICTION. For the privilege of engaging or continuing within the police jurisdiction of the Town 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:

(a) 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 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 six percent (6%) of the charge for such room, rooms, lodgings, or accommodations, and services furnished in such room. The tax shall not apply to rooms, lodgings or accommodations, supplied for a period of thirty (30) continuous days or more in any place.

Section 3. PROVISIONS OF STATE LODGINGS TAX STATUTES APPLICABLE TO THIS ORDINANCE AND TAXES HEREIN LEVIED. This ordinance and the taxes herein levied shall be subject to all definitions, exceptions, exemptions, proceedings requirements, rules, regulations, provisions, penalties, fines and 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.

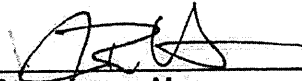
Section 4. ADDING AMOUNT OF TAX TO PRICE. Any person on whom the taxes levied by this ordinance are imposed may add the tax herein levied to the receipts from rental of rooms, lodgings or accommodations and may collect same from the occupants of such rooms, but this section is not mandatory.

Section 5. THIS ORDINANCE CUMULATIVE TO GENERAL LICENSE CODE. This ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of the 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 town, by its general license code or ordinance.

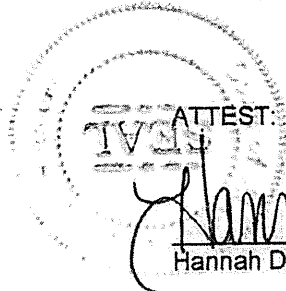
Section 6. SEVERABILITY. Each and every provision of this ordinance is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid shall not affect any other provision hereof, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might have been held invalid.

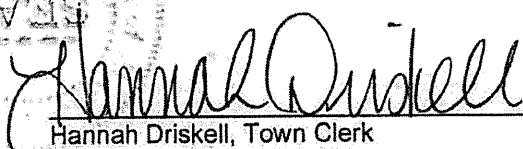
Section 7. EFFECTIVE DATE. This ordinance shall become effective on the first day of October 2024, and the first payment of taxes hereunder shall be due and payable on the twentieth day of November 2024. The ordinance shall remain in full force and effect and shall apply to each month of the year 2024 beginning with the month of October 2024 and to each month of each calendar year thereafter from year to year.

Adopted and approved this 23rd day of July 2024.



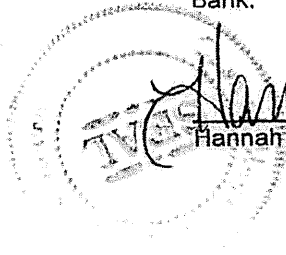
Ross Houser, Mayor



ATTEST:


Hannah Driskell, Town Clerk

TOWN OF MAGNOLIA SPRINGS, ALABAMA Certificate of Publication. This is to certify that Ordinance Number 2024-03, Town of Magnolia Springs, Alabama, was published by posting on at least three (3) public locations in the Town from July 24, 2024, through September 24, 2024. Posting locations include Magnolia Springs Town Hall, Magnolia Springs Post Office, and United Bank.





Hannah Driskell, Town Clerk