

Camden

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

The City of Camden has increased their Lodgings taxes as shown below:

Lodgings Taxes:	<u>OLD RATE</u>	<u>NEW RATE</u>
General Rate	3.000	6.000

Your City of Camden 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 Camden 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

AUG 12 2024

Local Tax Section

CITY OF CAMDEN, ALABAMA

ORDINANCE NO. 2024-02

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

BE IT HEREBY ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF CAMDEN, ALABAMA, AS FOLLOWS:

SECTION 1. LEVY OF TAX IN THE CITY. For the privileges 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:

- (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 three percent (6%) 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 under the provisions of this ordinance any rentals or services taxed under the provision of Ordinance No. 90-01, adopted 2/05/90, levying the lodging privilege or license tax. The tax shall not apply to rooms, lodgings or accommodations supplied for a period of thirty (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 herein levied shall be subject to all definitions, exceptions, exemptions, proceedings, 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 collections of taxes.

SECTION 3. 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 4. 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 but shall be held to be cumulative, and the amount of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the city by its general license code or ordinance.

SECTION 5. 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 provisions hereof, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provisions which might have been held invalid.

SECTION 6. EFFECTIVE DATE. This ordinance shall become effective on the first day of November, 2024, and the first payment of taxes hereunder shall be due and payable on the twentieth day of each month. This ordinance shall remain in full force and effect and shall apply to each month of the year 2024 beginning with the month of November and to each month of each calendar year thereafter from year to year.

ADOPTED AND APPROVED THIS 5th DAY OF August, 2024.

CITY OF CAMDEN, ALABAMA

BY: 

Mayor

ATTEST:


City Clerk