

CHICKASAW

Statutory Effective Date: June 1, 2025

Received by the Department: March 12, 2025

The City of Chickasaw has increased their lodgings taxes as shown below:

Lodgings Tax:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	6.000	13.000

Your City of Chickasaw lodgings 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 Chickasaw 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

MAY - 6 2025

Local Tax Section
Alabama Dept. of Revenue

CITY OF CHICKASAW, ALABAMA

ORDINANCE 25-31

AN ORDINANCE TO AMEND ORDINANCE 2020-12, LODGING TAX ORDINANCE

WHEREAS, on December 22, 2020, the City Council of the City of Chickasaw, Alabama adopted Ordinance 20-12 regarding the lodging tax levied and imposed 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 court, or in any other place or establishment in which rooms, lodgings or accommodations are regularly furnished to transients; and

WHEREAS, in order to properly effect Ordinance 2020-12 for processing by the Alabama Department of Revenue, the effective date of Ordinance 2020-12 must be amended as set forth herein.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Chickasaw, Alabama, as follows:

SECTION 1. AMENDMENT OF ORDINANCE 20-12. Ordinance 2020-12 is hereby amended by repealing Section 12 thereof in its entirety and replacing it with the following:

Section 12. Effective Date. This ordinance shall take effect and be in force commencing June 1, 2025, and following publication as required by law.

SECTION 2. CONFLICT WITH OTHER ORDINANCES. Any Ordinance heretofore adopted by the City Council of Chickasaw, Alabama, which is in conflict with this Ordinance, is hereby repealed to the extent of such conflict.


SECTION 3. SEVERABILITY. The provisions of this Ordinance are severable. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions hereof.

SECTION 4. EFFECTIVE DATE. This Ordinance shall take effect and be in force immediately from and after the date of its approval by the City Council of the City of Chickasaw and publication as required by law.

ADOPTED AND APPROVED this 6th day of May, 2025.

ATTEST:

City Clerk


Mayor Barry Broadhead

MAY - 6 2025

Local Tax Section
Alabama Dept. of RevenueCITY OF CHICKASAW, ALABAMA
RESOLUTION 25-32RESOLUTION REGARDING THE COLLECTION AND DISTRIBUTION OF
LODGING TAX REVENUES

WHEREAS, the City of Chickasaw has the authority to collect and distribute lodging tax revenue as outlined in Ordinance 25-31; and

WHEREAS, the distribution of lodging tax revenue shall be based on the distribution rates as well as a schedule of fees for collection, management, and distribution as detailed in Exhibit A

NOW, THEREFORE, BE IT RESOLVED, that the City of Chickasaw Council that

1. Collection of Lodging Tax

- The lodging tax shall be collected from all lodging establishments operating within the City of Chickasaw, Alabama, in accordance with the State of Alabama and City of Chickasaw Ordinance #25-31
- The lodging tax will be remitted to Avenu Insights on a monthly basis, as required by applicable law.

2. Schedule of Fees

- The schedule of fees associated with the collection, management, and distribution of lodging tax revenue is detailed in Exhibit A.

3. Effective Date

- This resolution shall become effective 1st of June 2025.

ADOPTED AND APPROVED this 6th day of May 2025

ATTEST:


City Clerk
Barry Broadhead, Mayor

EXHIBIT A

DISTRIBUTION, RATE CONFIRMATION and SCHEDULE OF FEES

March 13, 2025

Michelle Ross
City of Chickasaw
PO Box 11307
Chickasaw, AL 36671

Dear Michelles Ross:

Funds will be distributed in the following accounts as set forth below pursuant to the following:

Tax Type	Agency	Routing #	Account #	Distribution %
Lodging; all rates	City of Chickasaw			100 %

Tax Types and Tax Rates will be administered at the following percentages:

Tax Type	Rate Type	Tax Rate
Lodging	General	13%

MAR 12 2025

Local Tax Section
Alabama Dept. of Revenue

CITY OF CHICKASAW, ALABAMA

ORDINANCE 2020-12

AN ORDINANCE TO INCREASE THE LODGING TAX AGAINST PERSONS, FIRMS OR CORPORATIONS ENGAGING IN THE CITY OF CHICKASAW, ALABAMA, IN THE BUSINESS OF RENTING OR FURNISHING ROOMS FOR LODGING TO TRANSIENTS, PROVIDING FOR THE COLLECTION THEREOF; PROVIDING FOR THE COLLECTION THEREOF; PROVIDING FOR THE MAINTENANCE AND EXAMINATION OF CERTAIN REQUIRED RECORDS; AND PROVIDING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

BE IT ORDAINED by the City Council of the City of Chickasaw, Alabama, as follows:

Section 1. Levy of Tax. For the privilege of engaging or continuing, within the City, in the business activities hereinafter referred to, there is hereby levied and imposed, 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 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 court, or in any other place or establishment 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 thirteen percent (13%) 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. 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.

Section 2. Due Date of Taxes and Monthly Reports. The taxes levied under the provisions of this ordinance, except as otherwise provided herein, shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. On or before the twentieth day of each month after this ordinance has taken effect, every person on whom the taxes levied by this ordinance are imposed, shall render to the City Clerk, on a form prescribed by said City Clerk a true and correct statement showing the gross proceeds of the business subject to said tax for the then next preceding month, together with such other information as the City Clerk may demand and require, and at the time of making such monthly report the taxpayer shall compute the taxes due and shall pay to the City Clerk the amount of taxes shown to be due.

Section 3. Credit Collections. Any person subject to the taxes herein levied who conducts business on a credit basis may defer reporting credit rentals and charges until after their collections, and in the event he so defers reporting them, he shall thereafter include in such monthly report all credit collections made during the then preceding month and shall pay the amount of taxes measured thereby at the time of filing such report.

Section 4. **Maintenance of Records.** It shall be the duty of every person engaging or continuing in any business subject to the taxes herein levied to keep and preserve suitable records:

- (a) Of the gross proceeds of such business and such other books or accounts as may be necessary to determine the amount of tax for which he or it is liable under the provisions of this ordinance, and
- (b) A register in which the name and address of every transient renting a room is recorded, together with records showing the charge made to each such transient. Each transient shall, upon his registration, be required to record his true and correct name and address.

Such records shall be kept and preserved for a period of five (5) years and shall be open for examination at any time by the City Clerk or any duly authorized representative of the City.

Section 5. **Violation of this Ordinance Made Unlawful.**

- (a) It shall be unlawful for any person subject to the provisions of this ordinance to fail to make the reports as herein required or to fail to keep records as herein required. Each month of such failure shall constitute a separate offense.
- (b) It shall be unlawful for any person to refuse to make the report herein required or to refuse to permit the examination of his or its records by the City Clerk or her duly authorized agent or other authorized agent of the City. Each month of failure to make such report shall constitute a separate offense, and each refusal of a written demand of the City Clerk to examine, inspect or audit such records shall constitute a separate offense.
- (c) It shall be unlawful for any person to register under any name or address which is not true and correct.

Section 6. **Interest and Penalty.** Any person who fails to pay the tax herein levied within the time required by this ordinance shall pay, in addition to the tax, a penalty of ten percent (10%) of the amount of tax due, together with interest thereon at the rate of one-half of one percent (0.5%) per month, or fraction thereof, from the date which the tax herein levied became due and payable, such penalty and interest to assessed and collected as part of the tax.

Section 7. **General Penalty.** Any person who shall do any act made unlawful by this ordinance or fail to do any act which failure is made unlawful by this ordinance shall, upon conviction therefore, be punished by a fine of up to five hundred dollars (\$500.00) or by imprisonment for up to one hundred eighty (180) days or by both fine and imprisonment.

Section 8. **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 Lodging Tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State Lodging Tax statutes for enforcement and collection of taxes.

Section 9. **This Ordinance Cumulative to General License Code 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 amounts of the taxes levied herein shall be in addition to the amounts of all other license taxes imposed by the City by its general license code or ordinance.

Section 10. **Severability.** If any section, subsection, clause, provision or part of this ordinance shall be held to be invalid or unconstitutional by a court of competent jurisdiction, such holding or holdings shall not affect any other section, subsection, clause, provision or part of this ordinance which is in itself valid and constitutional.

Section 11. **Repealer.** The tax levied and assessed by this ordinance is levied and assessed in lieu of any similar taxes levied or assessed by the City of Chickasaw through any prior ordinance, and such ordinance is hereby repealed to the extent of its contradiction with this ordinance as of the effective date of this ordinance.


Section 12. **Effective Date.** This ordinance shall become effective upon passage and publication as required by law and shall commence on the first day of March, 2021. The first payment of taxes hereunder shall be due and payable on the twentieth day of April, 2021.

ADOPTED AND APPROVED this 22 day of December, 2020.



Mayor Barry Broadhead

ATTEST:



City Clerk

