

**CORDOVA**

Statutory Effective Date: July 1, 2025  
Received by the Department: April 7, 2025

The City of Cordova has levied a new lodgings tax as shown below:

<b>Lodgings Tax:</b>	<b><u>RATE</u></b>
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 of the city, the rates of tax are one-half of those stated above.

Your City of Cordova 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 City of Cordova 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

CITY COUNCIL OF THE CITY OF CORDOVA, ALABAMA

ORDINANCE NO. 05-2025

AN ORDINANCE PURSUANT TO THE PROVISIONS OF SECTION 11-51-200 THROUGH 11-51-207 OF THE CODE OF ALABAMA (1975), THAT LEVIES A PRIVILEGE OR LICENSE TAX UPON PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF RENTING OR FURNISHING ROOMS, LODGINGS, OR ACCOMMODATIONS TO TRANSIENTS IN THE CITY OF CORDOVA, ALABAMA, AND ITS POLICE JURISDICTION; AND PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

WHEREAS, pursuant to Section 11-51-202 of the *Code of Alabama* (1975), a municipality is authorized to provide for the levy and assessment of a privilege or license tax in the nature of a lodgings tax, parallel to the state levy and assessment of privilege or license tax levied by Chapter 26 of Title 40;

WHEREAS, the municipal council or governing body has the authority to levy and assess by ordinance within the police jurisdiction for any municipality or town all municipal taxes, provided, that the levy and assessment shall not exceed one-half the amount levied and assessed for like businesses, sales or uses conducted within the corporate limits. ALA. CODE § 11-51-206 (1975);

WHEREAS, the City of Cordova, Alabama (the "City"), desires to assess a privilege or license tax upon persons, firms or corporations engaged in the business of renting or furnishing rooms, lodgings, or accommodations to transients that parallel the state tax;

THEREFORE, BE IT ORDAINED by the City Council of the City of Cordova, Alabama while in regular session on Tuesday, February 11, 2025, at 6:30 p.m., as follows:

**Section 1. Levy of Tax in the City.** For the privilege of engaging or continuing within the City of Cordova, Alabama, 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, in any hotel, motel, inn, tourist camp, tourist cabin, marine slip, place or space for tent camping, place or space provided for a motor home, travel trailer, self-propelled camper or house car, truck camper, or similar recreational vehicle commonly known as a R.V., 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, 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 rooms, lodgings or accommodations supplied for a period of one hundred and eighty (180) continuous days or more in any place.

**Section 2. Tax Levied in Police Jurisdiction.** Every person who is subject to the provisions of this Ordinance in the business of furnishing rooms, lodgings, or accommodations to transients within the police jurisdiction of the town shall remit one-half of the lodgings or license tax under the preceding section for the leasing or rental of property covered under the terms and provisions of this Ordinance.

**Section 3. 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, penalties, fines, 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. This Ordinance Cumulative to General License Code or Ordinance.** This Ordinance shall not be construed to repeal any provisions of the general license code or ordinance of the City 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 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 provision 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 May, 2025, and the first payment of taxes hereunder shall be due and payable on the twentieth day of June 2025.

ADOPTED AND APPROVED THIS THE 11<sup>TH</sup> DAY OF FEBRUARY, 2025.

  
JEREMY PATE

ATTEST:

  
CaSara Laing, City Clerk/Treasurer

RECEIVED

APR - 7 2025

LOCAL TAX

**CERTIFICATION OF CITY CLERK**

STATE OF ALABAMA     )  
WALKER COUNTY        )

I, CaSara Laing, City Clerk/Treasurer of the City of Cordova, Alabama, do hereby certify that the above and foregoing is a true and correct copy of an Ordinance duly adopted by the City Council of the City of Cordova, Alabama, on the 11<sup>th</sup> day of February, 2025.

The above and foregoing Ordinance was published on the 11 day of February, 2025, by posting copies thereof in three public places within the City of Cordova, one of which was the Mayor's office.

Witness my hand and seal of office this 11 day of February, 2025.

CaSara Laing  
CaSara Laing, City Clerk

