

CREOLA

Statutory Effective Date: July 1, 2025
Received by the Department: April 22, 2025

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

Lodgings Tax:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate.....	6.000	8.000

Your City of Creola 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 Creola 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

APR 22 2025

ORDINANCE NO. 07-001

032207

LOCAL TAX

AN ORDINANCE TO IMPOSE LODGING TAXES

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

Section 1. Definitions

Unless the context clearly indicates a different meaning, the words, terms and phrases used in this ordinance shall have the following respective meanings: "City" shall mean the City of Creola in the State of Alabama. The "City Revenue Agent" shall mean the revenue officer of the City. "Person" shall mean any person, firm, corporation, partnership, limited liability company, association, administrator, trustee, or other fiduciary. "Transient" shall mean a person to whom rooms or lodgings are rented for a period of less than thirty (30) continuous days. "Tax year" or "taxable year" shall mean the calendar year.

Section 2. Levy of Tax in City

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:

(a) The business of renting or furnishing any room or rooms or lodgings to transients in any hotel, motel, inn, tourist cabin, or any other place in which rooms or lodgings are regularly furnished to transients for a consideration, said tax to be in an amount equal to six percent (6%) of the charge for such room, rooms, or lodgings, including the charge for use or rental of personal property and services furnished in such rooms: provided, that charges for property sold or services furnished which are required to be included in the computation of the tax levied by Alabama Sales Tax Statutes, shall not be included in computing the tax herein levied; or

(b) The business of renting or furnishing space for accommodation of trailers, recreational vehicles or other portable housing units for a consideration, said tax to be in an amount equal to six percent (6%) of the charge for such trailer space; provided, however, that trailer space for use of washing machines, electric power, garbage collection, water supply, and other such charges shall not be included in the measure of said tax, but only the charge for trailer space proper shall be so included.

The amount of the taxes specified in this Section 2 shall be in addition to the applicable Amount of taxes and license fees provided for in any other ordinance of the City. The tax referred to in the foregoing subsection (2) (a) shall apply only to, and be measured only by the charges for, the rental of rooms or lodgings supplied to transients, and shall not apply to, or be measured by the charges for, the rental of rooms or lodgings supplied.

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for a period of one-hundred and eighty days (180) continuous days, or longer. The tax levied in the foregoing subsection (b) shall apply only to, and be measured only by the charges for the rental of trailer space, and shall not apply to, or be measured by the charges for the rental of trailer space for a period of one- hundred and eighty days (180) continuous days , or longer.

Section 3. Collection of Tax

The provisions of this ordinance shall be administered and the tax herein levied shall be collected in accordance with the procedures set forth in Ordinance No. 212, adopted April 4, 1992 (as heretofore and hereafter amended from time to time) Known as the "Sales Tax Ordinance" for administering and collecting the tax therein Levied, and for such purposes there are hereby incorporated into this ordinance by Reference the provisions of Sections One through Six, together with the definitions Applicable to said sections contained in Section 1 of the Sales Tax Ordinance; provided, that wherever in the said provisions the term "gross proceeds of sales" or "gross receipts" shall appear, the same for the purpose of this ordinance shall be construed to mean the charges subject to tax as set out above; provided further, in the event of the repeal of the Sales Tax Ordinance, such repeal shall not operate to eliminate the tax collection procedures contained herein to the extent they are incorporated in this article by reference, unless the ordinance providing for such repeal shall clearly indicate such a result.

Section 4. Violation of this ordinance a misdemeanor

(a) Any person subject to the provisions of this ordinance who fails for any reason to make the reports of and of them as herein required, or who fails to keep the records as herein required, shall be guilty of a misdemeanor and upon conviction shall be fined not less than twenty-five dollars (\$25.00), nor more than one hundred dollars (\$100.00), for each offense. Each month of such shall constitute a separate offense.

(b) Any person subject to the provision of this ordinance who willfully refused to make the reports herein required or who refuses to permit the examination of his or its records by the City Revenue Agent, or other duly authorized agent of the City, shall be guilty of a misdemeanor ,and upon conviction shall be fined not less than fifty dollars (\$50.00), or more than one hundred dollars (\$100.00), for each offense, and in addition may be imprisoned in the municipal jail for a period not to exceed six (6) months. Each offense, and each refusal of a written demand of the City Revenue Agent to examine inspect or audit such records shall constitute a separate offense.

Section 5. Interest and Penalty

Any person who fails to pay the tax herein levied within the time required herein shall pay, in addition to the tax, a penalty of ten percent (10%) of the amount of tax due,

Such penalty to be assessed and collected as part of the tax; provided that the governing body of the City may, if a good and sufficient reason is shown, waive or remit the penalty or any portion thereof.

Section 6. Use of Proceeds

The proceeds derived from the rental tax herein levied shall be placed in the General Fund for the City of Creola, Alabama, subject to appropriation by its City Council for any lawful purpose of the city.

Section 7. Severability

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

Section 8. Effective Date

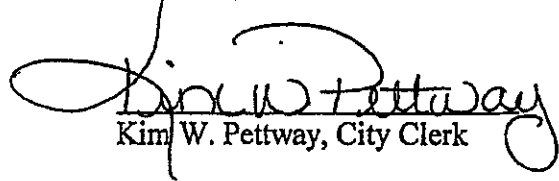
This ordinance shall become effective at 12:01 o'clock a.m. on the 1st day of July, 2007, and the first payment of taxes hereunder shall become delinquent unless paid on or prior to August 20, 2007.

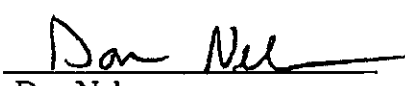
Section 9. Information may not be divulged

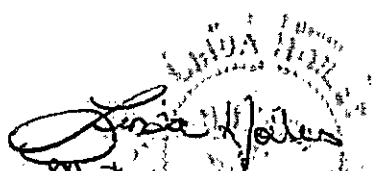
It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him in the course of inspection and examination of the books of account, invoices, bank statements, sales tax records, state and federal income tax records, or other reports and memoranda or the taxpayer made pursuant to the provisions hereof, except to the Mayor, the City Council, then City Revenue Agent, the City Attorney, or their agents or representative connected with the administration of this Code, or pursuant to court proceedings or process.

ADOPTED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF CREOLA, ALABAMA, THIS 22nd DAY OF March, 2007.

ATTEST:


Kim W. Pettway, City Clerk


Don Nelson
Mayor


Notary State of Alabama at Large
My Commission expires 11-14-10

**ORDINANCE NO .07-001
AMENDMENT**

Section 2

(a) The business of renting or furnishing any room or rooms or lodgings to transients in any hotel, motel, inn, tourist cabin, or any other place in which rooms or lodgings are regularly furnished to transients for a consideration, said tax to be in an amount equal to six percent(8%) of the charge for such room, rooms, or lodgings, including the charge for use or rental of personal property and services furnished in such rooms: provided, that charges for property sold or services furnished which are required to be included in the computation of the tax levied by Alabama Sales Tax Statutes, shall not be included in computing the tax herein levied; or


(b) The business of renting or furnishing space for accommodation of trailers, recreational vehicles or other portable housing units for a consideration, said tax to be in a n amount equal to eight (8)% of the charge for such trailer space; provided, however, that trailer space for use of washing machines, electric power, garbage collection, water supply, and other such charges shall not be included in the measure of said tax, but only the charge for trailer space proper shall be so included.

Section 8: Effective Date of Amendment to Ordinance 07-001


It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him in the course of inspection and examination of the books for account, invoices, bank statements, sales tax records, state and federal income tax records, or other reports and memoranda or the taxpayer made pursuant to the provisions hereof , except to the Mayor , the City Council, then City Revenue Agent, the City Attorney, or their agents or representative connected with the administration of this Code, or pursuant to court proceedings or process.

ADOPTED AND APPROVED BY THE CITH COUNCOL OF THE CITY OF CREOLA, ALABAMA,

This 4th DAY OF December, 2008.


Donald Nelson, Mayor

ATTEST:


Kim W. Pettway, City Clerk