

TALLAPOOSA COUNTY

Statutory Effective Date: October 1, 2024
Received by the Department: July 24, 2024

In accordance with Act 2023-307, the county rate of lodgings tax for lodgings offered inside the police jurisdiction of Jackson's Gap is as follows:

TALLAPOOSA CO LODG JACK GAP PJ (7362):	<u>RATE</u>
General Rate	7.500

Your Tallapoosa County 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 Tallapoosa County 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



ACT #2023 - 307

1 KJOTU5-2
2 By Representative Oliver (N & P)
3 RFD: Local Legislation
4 First Read: 02-May-23
5 2023 Regular Session





1 Enrolled, An Act,

2
3 Relating to Tallapoosa County; authorizing the levy of
4 a lodging tax in the unincorporated area of the county; and
5 providing for the distribution of the proceeds from the tax.

6 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

7 Section 1. In Tallapoosa County, in addition to all
8 other taxes imposed by law, the Tallapoosa County Commission
9 may levy a privilege or license tax in the amount prescribed
10 in this section against every person within the unincorporated
11 area of the county engaging in the business of renting or
12 furnishing a room or rooms, lodging or accommodations, to a
13 transient in a hotel, motel, inn, condominium, house, or
14 another place in which rooms, lodgings, or accommodations are
15 regularly furnished to transients for a consideration. The
16 amount of the tax shall be equal to 10 percent of the charge
17 for the rooms, lodgings, or accommodations, including the
18 charge for use of rental or personal property and services
19 furnished in the room or rooms within the unincorporated area
20 of Tallapoosa County except in the unincorporated area of the
21 county that is also in the police jurisdiction of a
22 municipality that levies a lodging tax, the rate of lodging
23 tax levied by the county shall be the difference in the rate
24 of lodging tax levied by the municipality in the police
25 jurisdiction and 10 percent.

26 Section 2. (a) There are exempted from the provisions
27 of the tax levied by this act and from the computation of the
28 amount of the tax levied or payable all of the following:



Charges for property sold or services furnished which are required to be included in the tax levied by the state sales tax act; charges for the rental of rooms, lodgings, or accommodations to a person for a period of 30 continuous days or more pursuant to the exemption provision of Alabama's Transient Occupancy Tax, Section 40-26-1 of the Code of Alabama 1975. A subsequent amendment or change to the Alabama Transient Occupancy Tax shall also have the effect of similarly changing the exemption provision of this act.

(b) Notwithstanding the provisions of this section, the tax shall not apply to the rental of living accommodations which are intended primarily for rental to persons as their principal or permanent place of residence.

Section 3. (a) The tax levied by this act, except as otherwise provided, shall be due and payable to Tallapoosa County on or before the 20th day of the month next succeeding the month in which the tax accrues. Notwithstanding any provision of this act providing for the responsibility of the county to collect and administer the tax provided in this act, the county may contract with an agent to perform all or any part of its duties pursuant to this act. On or before the 20th day of each month, every person on whom the tax is levied by this act shall render to the county on a form prescribed by the department, a true and correct statement showing the gross proceeds of the business subject to the tax for the then preceding month, together with other information as the county requires. At the time of making the monthly report, the taxpayer shall compute and pay to the county the amount of tax



57 shown due. A person subject to the tax who conducts business
58 on a credit basis may defer reporting and paying the tax until
59 after the person has received payment of the items, articles,
60 or accommodations furnished. In the event the taxpayer defers
61 reporting and paying the taxes, he or she shall thereafter
62 include in each monthly report all credit collections made
63 during the then preceding month and shall pay the amount of
64 taxes computed thereon at the time of filing the report.

65 (b) It shall be the duty of every person engaged or
66 continuing in a business subject to the tax levied by this act
67 to keep and preserve suitable records of the gross proceeds of
68 the business and other books or accounts necessary to
69 determine the amount of tax for which he or she is liable
70 pursuant to this act. The records shall be kept and preserved
71 for a period of two years and shall be open for examination at
72 all times by the county or by a duly authorized agent, deputy,
73 or employee of the county.

74 (c) A person who fails to pay the tax levied by this
75 act within the time required by this act shall pay in addition
76 to the tax a penalty of 10 percent of the amount of tax due,
77 together with interest from the date on which the tax became
78 due and payable at the rate due and payable on the state
79 lodging tax. The penalty and interest shall be assessed and
80 collected as a part of the tax. The county may, if good and
81 sufficient reason be shown, waive or remit the penalty or a
82 portion of the penalty.

83 Section 4. All provisions of the state lodging tax
84 statutes with respect to payment, assessment, and collection



85 of the state lodging tax, making of reports and keeping and
86 preserving records, interest after due date of tax, or
87 otherwise; the adoption of rules with respect to the state
88 lodging tax; and the administration and enforcement of the
89 state lodging tax statutes, which are not inconsistent with
90 the provisions of this act when applied to the tax levied by
91 this act, shall apply to the levied tax. The county shall have
92 and exercise the same powers, duties, and obligations with
93 respect to the district taxes levied as imposed on the
94 Commissioner of the Department of Revenue and the department,
95 respectively, by the state lodging tax statutes. All
96 provisions of the state lodging tax statutes that are made
97 applicable to this act, to the taxes levied, and to the
98 administration of this act are incorporated herein by
99 reference and made a part as if fully set forth.

100 Section 5. The county shall contract with an agent for
101 collection of the tax and the agent may deduct from the
102 proceeds of the tax levied an amount equal to the contracted
103 amount for the collections, provided the charge does not
104 exceed five percent of the total amount of tax collected.
105 Following that deduction, the agent shall pay the remainder of
106 the tax proceeds to the county.

107 Section 6. Except as otherwise provided in this act,
108 the net proceeds from the tax levied by this act shall be
109 deposited into the Tallapoosa County General Fund and may be
110 used by the county for any lawful county purpose.

111 Section 7. This act shall become effective immediately
112 following its passage and approval by the Governor, or its



113 otherwise becoming law.



[Signature]

Speaker of the House of Representatives

[Signature]

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in and was passed by the House 09-May-23.

John Treadwell
Clerk

Senate 25-May-23 Passed

APPROVED

5-30-2023

TIME

10:30 AM

[Signature]

GOVERNOR

Alabama Secretary Of State

Act Num....: 2023-307
Bill Num...: H-414

Recv'd 05/30/23 03:13pmSLF

CO-SPONSORS

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RD 1 RFD

REPORT OF STANDING COMMITTEE

This bill having been referred by the House to its standing committee on

Local Legislation was acted upon by such committee in session, and returned therefrom to the House with the recommendation that it be Passed w/amend(s) w/sub

this 24th day of May, 2023.

Alan Baker, Chair

DATE:

5-4 2023

RF

RD 2 CAL

DATE:

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RE-REFERRED ☐RE-COMMITTED ☐

Committee

DATE:

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RE-REFERRED ☐RE-COMMITTED ☐

Committee

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill, HB 414

YEAS 40 NAYS 0

JOHN TREADWELL,
Clerk

FURTHER HOUSE ACTION (OVER)

RD 1 RFD

This Bill was referred to the Standing Committee of the Senate on

Local Legislation

and was acted upon by such Committee session and is by order of the Committee returned therefrom with a favorable report w/amd(s) w/sub w/eng sub by a vote of

yeas _____ nays _____ abstain _____

this 24th day of May, 2023

John Treadwell, Chair

DATE:

5-4

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RF

FAL

RD2 ☐ CAL ☐

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill, HB 414

YEAS 31 NAYS 0

PATRICK HARRIS,
Secretary

DATE:

5-25-23

RD 3 at length

PASSED ☒PASSED AS AMENDED ☐

YEAS 30 NAYS 0 261

And was ordered returned forthwith to the House

PATRICK HARRIS,
Secretary

DATE:

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INDEFINITELY POSTPONED YEAS NAYS

DATE:

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RECONSIDERED YEAS NAYS

FURTHER SENATE ACTION (OVER)

JUL 24 2024

Ordinance # 2024-0074

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 JACKSON'S GAP 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 Jackson's Gap, in the State of Alabama, as follows:

Section 1. LEVY OF THE TAX IN THE CITY. For the privilege 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 5 percent (5%) of the charge for such room, rooms, lodgings, or accommodations, 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. LEVY OF TAX IN THE POLICE JURISDICTION. For the privilege of engaging or continuing within the police jurisdiction of 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, an amount equal to one-half 1/2 of the corporate limit rate.

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 city by its general license code or ordinance.

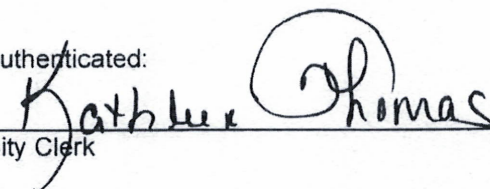
Section 6. SEVERABILITY. Each and every provision of this ordinance is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid shall not affect any other provision hereof, and it is hereby declared that the other provisions of this ordinance would 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 9th day of July 2024,



Mayor

Authenticated:


City Clerk

TOWN OF JACKSON'S GAP

RECEIVED

JUL 25 2024

CERTIFICATE OF PUBLICATION

**Local Tax Section
Alabama Dept. of Revenue**

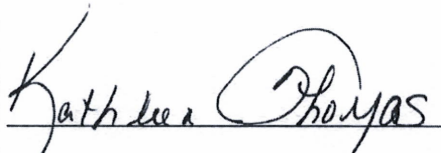
I Kathleen Thomas, Town Clerk for the Town of Jackson's Gap certify that Ordinance # 2024-0074 which was adopted by the Mayor and Town Council of Jackson's Gap, Alabama on this 9th day of July 2024. I further certify that said ordinance was published by posting in three (3) places within the town limits of Jackson's Gap at the following locations.

Jackson's Gap Town Hall

Jackson's Gap Fire Dept.

Jackson's Gap Police Dept.

Dated this 9th day of July, 2024.


Kathleen Thomas/ Town Clerk