## **HAYDEN**

Statutory Effective Date: September 1, 2025 Received by the Department: June 20, 2025

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

Lodgings Tax:	<u>RATE</u>
General Rate	6.500%
Per Room Fee	\$3.00

Your City of Hayden 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: <a href="https://myalabamataxes.alabama.gov">https://myalabamataxes.alabama.gov</a>. If you have any questions about your City of Hayden 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



State of Alabama County of Blount Town of Hayden

## ORDINANCE NO. 2025-06-10

TO LEVY A PRIVILEGE OR LICENSE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS INGAGED IN THE BUSINESS OF FURNISHING ROOMS, LODGINGS OR ACCOMODATIONS TO TRANSIENTS IN THE TOWN OF HAYDEN, ALABAMA. PROVIDING FOR THE COLLECTION OF SAID TAX; AND PROVIDING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE

6/11/2025 8:52:08 AM

\$17.00 Ordinance

Inst Num:10067290

Pages:4 Book : 2025 Page: 15350 BE IT ORDAINED BY THE MAYOR AND COUNCIL OF

State of Alabama, Blount County I certify this instrument was filed and taxes collected on: 6/11/2025 8:52:08 AM by: Tamra D. Alldredge, Judge of Pi

THE TOWN OF HAYDEN, ALABAMA, AS FOLLOWS:

Section 1. Levy of Tax in the Town of Hayden. 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 RECEIVED room or rooms, lodgings, or accommodations to transients JUN 20 2025 in any hotel, motel, inn, tourist camp, tourist cabin or any other place in which rooms, lodgings,

LOCAL TAX accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of six and one/ half percent (6.5%) 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

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room. In addition, there shall be an additional tax levied to any such room rented in the amount of three dollars (\$3.00) per room per nights for each room rented.

(b) The Additional tax shall be used exclusively for Infrastructure improvements, traffic control, and maintenance of public roads, streets and rights of way. The tax and fee shall not apply to rooms, lodgings or accommodations supplied for a period of one hundred eighty days (180) continuous days or more in any place.

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, 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 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

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State of Alabama County of Blount Town of Hayden

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 provision which might have been held invalid.

Section 6. Effective Date. This ordinance shall become effective on the first day of September 2025, and the first payment of taxes hereunder shall be due and payable on the twentieth day of October 2025. This ordinance shall remain in full force and effect and shall apply to each month of the year 2025 beginning with the month of September and to each month of each calendar year thereafter from year to year.

Mayor Larry Armstrong

William Earl Parker, Councilmember

Christy Harris, Councilmember

Lucas Drake, Councilmember

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State of Alabama County of Blount Town of Hayden

Jake Gibbs, Councilmember

Jo Young, /touncilmember Pro-Tem

Dana Bradford Town Clerk

CERTIFICATION OF PUBLICATION I, Dana Bradford, Town Clerk/Treasurer of the Town of Hayden,

Alabama, do hereby certify that the foregoing Ordinance No. 2025-06-10 was duly posted at the Hayden

Town Hall, Hayden Post Office, and Blount County Court House. Posted in the Blount Countian

Newspaper on the 18th day of June, 2025 In accordance with the provisions of the Code of Alabama,

1975, §11-45-8.

Dana Bradford Town Clerk/Treasurer

RECEIVED

JUN 20 2025

LOCAL TAX