

CLEVELAND

Statutory Effective Date: October 1, 2025

Received by the Department: September 12, 2025

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

| Lodgings Tax: | <u>RATE</u> |
|----------------------|--------------------|
| General Rate | 4.000 |

If sales of tangible personal property are made or delivered, or if purchases of tangible personal property are stored, used or consumed, 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 Cleveland sales and use 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 Cleveland 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

SEP 12 2025
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TOWN OF CLEVELAND, ALABAMA
ORDINANCE FOR ROOMS, LODGING, OR ACCOMMODATIONS
TO TRANSIENTS TAX

LOCAL TAX

ORDINANCE NO. 2025-09

Ordinance For Lodging Tax as provided by the legislature of the State of Alabama, and establishing rules and procedures for lodging tax within the town limits of the Town of Cleveland, Alabama, and its police jurisdiction. This ordinance replaces in full the Town's previous Lodging Tax Ordinance containing Ordinance No. 2025-08. Ordinance No. 2025-08 is repealed and replaced by this Ordinance.

NOW, THEREFORE, BE IT ORDAINED by the Town Council of the Town of Cleveland, Alabama as follows:

SECTION 1. Levy of tax in the Town.

For the privilege of engaging or continuing within the Town in the business activities hereinafter referred to there is hereby levied, in addition to all other taxes of every kind now imposed 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 amount to be determined by the application of the rates against gross receipts as follows:

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 engaged 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 room, lodgings, or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of four (4) percent 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 under the provisions of this article any rentals or sales taxed under the provisions of the Alabama Sales Tax Act, namely Act 100 of the second special session of the 1959 legislature. 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. Levy of tax in police jurisdiction.

For the privilege of engaging or continuing in the business activities hereinafter referred to within the police jurisdiction of the Town outside its corporate limits, there is hereby levied, in addition to all taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the persons on account of the business activities in the amounts to be determined by the application of rates against gross receipts as follows:

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 engaged 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 two (2) percent 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 under the provisions of this article any rentals or services taxed under the provisions of the Alabama Sales Tax Act, namely Act 100 of the second special Session of the 1959 legislature. 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 one place.

SECTION 3. Provisions of state lodgings tax statutes applicable to this article and taxes herein levied.

This article 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 the provisions of the state lodging tax statutes, for enforcement and collection of taxes.

SECTION 4. Adding amount of tax to price.

Any person on whom the tax is levied by this article may add the tax herein levied to the receipts from rental of rooms, lodgings or accommodations and may collect the same from the occupants of such rooms, but this section is not mandatory.

SECTION 5. This article cumulative to general license code or ordinance.

This article 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 levied by the Town by its general license code or ordinance.

SECTION 6. Payment of tax herein levied.

The tax levied under the provisions of this article 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 accrued. On or before the twentieth day of each month beginning with the month following the month during which this article becomes effective, every person on whom the tax levied by this article is imposed shall render a true and correct statement showing the gross sales, the gross proceeds of sales, or gross receipts of his business, as the case may be, for the then next preceding month, the amount of gross proceeds of sales or gross receipts which are not subject to the said tax or are not to be used as a measurement of the tax due by such person, and the nature thereof, together with such other information as may be required, as herein provided, and at the time of making said monthly report such person shall compute the amount of the tax due and shall pay the amount of tax shown to be due. The tax herein levied shall be collected by the Town clerk-treasurer and the monthly statements or reports herein provided for shall be filed with the Town clerk-treasurer or as otherwise directed and shall be in such form as the council may prescribe. If any person subject to this article should willfully make a false return or false statement of facts in any statement or report required hereunder, he shall be guilty of a misdemeanor and upon conviction shall be punished as provided in Section 7 of this article. The council may, in its discretion, contract with the state department of revenue or other agency for the collection of the taxes herein levied, or for enforcement of this article, or for both purposes, and, in such case, in lieu of payment to the Town clerk-treasurer payments shall instead be made as directed by the state department of revenue or other agency or its designated agent, agency, department or other subdivision.

SECTION 7. Failure to keep records, permit examinations thereof or make reports, and to pay taxes herein levied.

- (a) *Failure to keep records, permit examinations thereof or make reports.* Any person who shall fail to keep any records required by this article or who shall refuse to permit the examination thereof provided for herein, 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 in which such failure, refusal or violation shall occur shall constitute a separate offense. Any person failing to render any report required by this article 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), and each failure shall constitute a separate offense.

- (b) *Failure to pay taxes herein levied.* Any person who fails to pay, within the time provided in section 13-136 hereof, any tax levied in this article for which he is liable shall be deemed to be doing business without a license and shall pay, in addition to the tax, a penalty of ten (10) percent of the amount of the tax due, together with interest thereon pursuant to Section 40-1-44 of the Code of Alabama, 1975, as amended, which states the interest is computed based on the rate established by the Secretary of the Treasury under the authority of U.S.C. 26 Section 6621, from the date on which the tax became due until it is paid, the penalty and interest to be assessed and collected as a part of the tax, provided, that the council may for good and sufficient reason shown to it waive or remit the said ten (10) percent penalty or any portion thereof.

SECTION 8. Effective Date of Tax.

The effective date for the commencement of the assessment and collection of this tax shall be October 1, 2025.

ADOPTED AND APPROVED ON the 11th day of September 2025.

The Town of Cleveland, Alabama


Mayor

ATTEST:


Town Clerk


THE
BLOUNT COUNTIAN

908 Second Ave. East
Oneonta, AL 35121
205 625-3231 phone

Published as *The Southern Democrat* 1894 – 1989

**THE STATE OF ALABAMA
BLOUNT COUNTY**

Personally appeared before me the undersigned, Aimee Wilson, who being duly sworn, deposes and says that she is the Publisher of *The Blount Countian*, a newspaper published in Oneonta, Blount County, Alabama, and that the accompanying

PUBLIC NOTICE

was published for 1 consecutive week(s) at the lowest rate in said newspaper and that said newspaper has been so published for a period of more than fifty-two (52) consecutive weeks and has a general circulation in said city and county, commencing on

July 16, 2025

and ending on

July 16, 2025

Total Cost - \$33.20

Aimee Wilson

Aimee Wilson, Publisher

Sworn to and subscribed before me this date

July 22, 2025

Barbara J. Andersen

Barbara J. Andersen, Notary Public

My commission expires July 27, 2027

Proof of Publication to:
Town of Cleveland
Attn: Miranda Shirley
P. O. Box 186
Cleveland, AL 35049

12 PUBLIC NOTICE

During the regularly scheduled council meeting on Thursday, July 10, 2025, the Mayor and Town Council adopted Ordinance No. 2025-008 to levy a privilege or license tax against persons, firms or corporations engaged in the business of furnishing rooms, lodgings or accommodations to transients in the town of Cleveland, Alabama. Providing for the collection of said tax; and providing penalties for the violation of this ordinance. The complete ordinance is available upon request at Cleveland Town Hall. Miranda Shirley, Town Clerk. J16

TOWN OF CLEVELAND

P. O. BOX 186

CLEVELAND, AL 35049

205-274-9640

FAX

205-859-1133

JAMES SULLIVAN
MAYOR

MIRANDA SHIRLEY
TOWN CLERK

KEN EVANS
POLICE CHIEF

STEVE PASS
SUPERINTENDENT

COUNCIL MEMBERS

JASON GRIGSBY
DONNA MCDUGAL
CHAD PASS
TOMMY SWINDLE
ALEX FAULKNER

Legal Publication

During the regularly scheduled council meeting on Thursday, July 10, 2025, the Mayor and Town Council adopted **Ordinance No. 2025-008** TO LEVY A PRIVILEGE OR LICENSE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF FURNISHING ROOMS, LODGINGS OR ACCOMODATIONS TO TRANSIENTS IN THE TOWN OF CLEVELAND, ALABAMA. PROVIDING FOR THE COLLECTION OF SAID TAX; AND PROVIDING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE. The complete ordinance is available upon request at Cleveland Town Hall.

-Miranda Shirley, Town Clerk