

LINCOLN

Statutory Effective Date: October 1, 2025

Received by the Department: July 23, 2025

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

Lodgings Taxes:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	8.000	10.000

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 Lincoln 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 Lincoln taxes, please contact:

Revenue Office
P.O. Box 172
Lincoln, AL 35096
(205) 763-4006

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

ORDINANCE NO. 2025 - 37

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975 SECTIONS 11-51-200 THROUGH 11-51-207, THIS ORDINANCE LEVIES A PRIVILEGE OR LICENSE TAX AGAINST PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF FURNISHING ROOMS, LODGINGS, OR ACCOMMODATIONS TO TRANSIENTS IN THE CITY OF LINCOLN, ALABAMA, 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 City Council of the City of Lincoln, in the State of Alabama, as follows:

Section 1. Levy of 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 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, lodging, or accommodations to transients in any hotel, motel, inn, 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 ten percent (10%) 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.
- (b) The tax shall not apply to rooms, lodgings, or accommodations supplied: (i) For a period of 180 continuous days or more in any place; (ii) by camps, conference centers, or similar facilities operated by nonprofit organizations (those exempt from federal income tax under 26 U.S.C. §501 (c) (3)), primarily for the benefit of, and in connection with, recreational or educational programs for children (under age 21), students (as defined in 26 U.S.C. §151 (c) (4), or members or guests of other nonprofit organizations during any calendar year.
- (c) The tax shall not apply to marine slips, places or spaces for tent camping, or places or spaces provided for motor homes, travel trailers, self-propelled campers or house cars, truck campers, or similar recreational vehicles commonly known as R.V.'s, which are supplied for a period of 90 continuous days or more in any place.

Section 2. Levy of Tax in the Police Jurisdiction. Every person who is subject to the provisions of this ordinance within the police jurisdiction of the City shall remit one-half (1/2) of the tax under the preceding section 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 lodging tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the state lodging tax statutes for enforcement and collection of taxes.

Section 4. Due Date. In accordance with Sections 40-23-7, Code of Alabama 1975, the taxes levied under the provision of this ordinance shall be due and payable in monthly installments on or before the 20th day on the month next succeeding the month in which the tax accrues.

If the 20th falls on a weekend or holiday, the return must be postmarked on or before the next working day to be timely filed. EFT: If the date on which the taxpayer is required to initiate an electronic payment transaction falls on a weekend or holiday, the electronic payment information must be transmitted by 4:00 p.m. (Central Standard Time) on or before the next working day, to be considered timely paid.

Section 5. Penalties and Interest. In accordance with Sections 40-2A-11 and 40-1-44, Code of Alabama 1975, returns filed after the due date are subject to a "failure to timely file" penalty equal to the greater of 10% of the tax required to be paid on the return or \$50. Even if there is no activity during the month, a return must be filed. Tax payments received after the due date are subject to a "failure to timely pay" penalty equal to 10% of the delinquent tax. If tax is not timely paid, interest is also due at the same rate established by the Secretary of the Treasury under the authority of 26 USC 6621.

Section 6. 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 7. 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 8. Repeal of Inconsistent Ordinances. All ordinances or resolutions inconsistent with this ordinance are hereby repealed.

Section 9. Effective Date. This ordinance shall become effective on the first day of October 1, 2025, and the first payment of taxes hereunder shall be due and payable on the twentieth day of November, 2025. This ordinance repeals any prior ordinance levying a lodgings tax.

Adopted this the 8th day of July, 2025.

Carroll L. Watson
Carroll L. Watson, Mayor

Sadie Britt
Sadie Britt, Council Member

Billy Pearson
Billy Pearson, Council Member

Jennie Jones
Jennie Jones, Council Member

Shelly L. Barnhart
Shelly L. Barnhart, Council Member

Joey Callahan
Joey Callahan, Council Member

Attest:

Sherry L. Lawson
Sherry L. Lawson, City Clerk

RECEIVED

JUL 23 2025

LOCAL TAX

CERTIFICATION OF ORDINANCE NO. 2025 - 37

I, the undersigned, City Clerk of the City of Lincoln, do hereby certify that the above and foregoing ordinance was published by posting copies thereof in three (3) public places within the City of Lincoln, Alabama, said three (3) public places being:

- (1) The United States Post Office in the City of Lincoln, Alabama;
- (2) The City Hall in the City of Lincoln, Alabama;
- (3) The Public Library in the City of Lincoln, Alabama.

I further certify that said copies of said ordinance were posted by me on the 9th day of July, 20 25.

This the 9th day of July, 20 25.

Sherry L. Lawson
City Clerk

RECEIVED

JUL 23 2025

LOCAL TAX