

EVERGREEN

Statutory Effective Date: November 1, 2025

Received by the Department: September 8, 2025

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

Lodgings Taxes:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	4.00%	6.00%
Per Room Fee	\$2.00	\$3.00

Your City of Evergreen 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 Evergreen 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

SEP - 8 2025

Local Tax Section
Alabama Dept. of Revenue

ORDINANCE NO. 2025.08.19.01

AN ORDINANCE LEVYING A PRIVILEGE OR LICENSE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS ENGAGING IN THE CITY OF EVERGREEN, ALABAMA, IN THE BUSINESS OF RENTING OR FURNISHING ROOMS OR LODGING TO TRANSIENTS; PROVIDING FOR THE COLLECTION THEREOF; PROVIDING FOR THE MAINTENANCE AND EXAMINATION OF CERTAIN REQUIRED RECORDS; AND PROVIDING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE

BE IT ORDAINED by the City Council (the "Council") of the City of Evergreen, Alabama (the "City") as follows:

SECTION 1. REPEAL AND REPLACE PRIOR ORDINANCE. That any previously approved ordinances providing for a privilege or license tax against persons, firms or corporations engaged in the City in the business of renting or furnishing rooms or lodgings to transients and providing for the collection thereof within the City and any ordinances providing for penalties for the violation thereof, including specifically Ordinance No. 07212009A, Ordinance No. 2013-011501, Ordinance No. 2024.08.06.01, and Ordinance No. 2025.08.05.01, are hereby repealed and replaced with the following:

SECTION 1.1. DEFINITIONS. The following words, terms, and phrases when used in this Ordinance, shall have the meaning ascribed to them in this Section except where the context clearly indicates a different meaning:

- (i) The term "person" includes any individual, firm, co-partnership, association, corporation, receiver, trustee, or any other group or combination acting as a unit and the plural as well as the singular number.
- (ii) The term "clerk" or "Clerk" shall mean the City Clerk of the City.
- (iii) The term "tax year" or "taxable year" means the calendar year.
- (iv) The term "taxpayer" means any person liable for taxes under the provisions of this Ordinance.
- (v) The term "transient" shall mean a person renting a room for a period of less than 180 continuous days in a hotel, motel, inn, tourist court, or in any other place or establishment in which rooms, lodgings, or accommodations are furnished for a consideration.
- (vi) The masculine shall include the feminine and neuter; and the neuter shall include the masculine and feminine.

SECTION 2. LEVY OF TAX IN CORPORATE LIMITS.

(a) There is hereby levied and imposed, 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 as herein provided below.

(b) Upon every person engaging in the corporate limits of the City in the business of renting or furnishing any room or rooms, lodgings, or accommodations to transients in any hotel, motel, inn, tourist court, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration, in an amount equal to six percent (6%) of the charge for such room, rooms, lodgings, or accommodations, including charges for use or rental of personal property and services furnished in such room or rooms; plus \$3.00 per room or lodging for each day, or portion of a day, such room or lodging is rented or furnished to a transient for a consideration.

SECTION 3. EXEMPTIONS. There are exempted from the provisions under this ordinance the following:

- (i) Charges for property sold or services furnished which are required to be included in the computation of the tax levied by Act. No. 100 of the Second Special Session of the Legislature of Alabama (Acts of Alabama 1959, page 298, et seq.), as amended, said Act being commonly referred to as the State Sales Tax Statute.
- (ii) Charges for the rental of rooms, lodgings, or accommodations furnished by any hospital, nursing home, convalescent home, or by any charitable or eleemosynary institution.
- (iii) Charges for the rental of rooms, lodgings, or accommodations to a person for a period of one-hundred eighty (180) continuous days or more.

SECTION 4. DUE DATE OF TAXES AND MONTHLY REPORTS. The taxes levied under the provisions of this Ordinance, except as otherwise provided herein, 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 accrues. On or before the twentieth day of each month after this Ordinance has taken effect, every person on whom the taxes levied by this Ordinance are imposed shall render to the Clerk on a form prescribed by said clerk, a true and correct statement showing the gross proceeds of the business subject to said tax for the then next preceding month, together with such other information as the Clerk may demand and require, and at the time of making such monthly report the taxpayer shall compute the taxes due and shall pay to the Clerk the amount of taxes shown to be due.

SECTION 5. CREDIT COLLECTIONS. Any person subject to the taxes herein levied who conducts business on a credit basis may defer reporting credit rentals and charges until after their collections, and in the event of such deferral, the taxpayer shall thereafter include in such monthly report all credit collections made during the then preceding month and shall pay the amount of taxes measured there at the time of filing such report.

SECTION 6. MAINTENANCE OF RECORDS. It shall be the duty of every person engaging or continuing in any business subject to the taxes herein levied to keep and preserve suitable records:

- (i) Of the gross proceeds of such business and such other books or accounts as may be necessary to determine the amount of tax for which he or it is liable under the provisions of this Ordinance; and
- (ii) A register in which the name and address of every transient renting a room is recorded, together with records showing the charge made to each such transient. Each transient shall, upon his or her registration, be required to record his or her true and correct name and address.

Such records shall be kept and preserved for a period of five (5) years and shall be open for examination at any time by the Clerk or any duly authorized representative of the City.

SECTION 7. VIOLATION OF THIS ORDINANCE MADE UNLAWFUL.

(a) It shall be unlawful for any person subject to the provisions of this Ordinance to fail to make the reports or any of them as herein required or to fail to keep records as herein required. Each month of such failure shall constitute a separate offense.

(b) It shall be unlawful for any person to refuse to make the report herein required or to refuse to permit the examination of records by the Clerk or the Clerk's duly authorized agent or other authorized agent of the City. Each month of failure to make such report shall constitute a separate offense, and each refusal of a written demand of the Clerk to examine, respect, or audit such records shall constitute a separate offense.

(c) It shall be unlawful for any person to fail to pay any tax levied by this Ordinance within the time specified for the payment thereof.

(d) It shall be unlawful for any person to register under any name or address which is not true and correct.

SECTION 8. INTEREST AND PENALTY. Any person who fails to pay the tax herein levied within the time required by this Ordinance shall pay, in addition to the tax, a penalty of ten percent (10%) of the amount of tax due from the date which the tax herein levied became due and payable, such penalty and interest to be assessed and collected as part of the tax. interest assessed in a manner consistent with the provisions of Section 40-23-1 of the Code of Alabama (1975) (the "Code"), as amended, and the applicable interest rate to be charged shall be determined pursuant to Section 40-1-44 of the Code, which computes interest based on the underpayment rate established by the Secretary of the Treasury under the authority of 26 U.S.C. Section 6621.

SECTION 9. GENERAL PENALTY. Any person who shall do any act made unlawful by this Ordinance or fail to do any act which failure is made unlawful by this Ordinance shall,

upon conviction therefore, be punished by a fine of up to five hundred dollars (\$500.00) or by imprisonment for up to one hundred eighty (180) days or by both fine and imprisonment.

SECTION 10. ORDINANCE CUMULATIVE. This Ordinance shall not be construed to repeal any of the provisions of the General License Code of the City of Evergreen or any other Ordinance of the City imposing a license tax, and this Ordinance shall be held to be in addition to and cumulative to all other license tax ordinances, except as specifically set forth herein.

SECTION 11. SEVERABILITY. If any section, subsection, clause, provision, or part of this Ordinance shall be held to be invalid or unconstitutional by a court of competent jurisdiction, such holding or holdings 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 12. EFFECTIVE DATE OF THIS ORDINANCE. This ordinance shall become effective upon November 1, 2025.

ADOPTED AND APPROVED by the City Council of the City of Evergreen, Alabama, on this the 19 day of August, 2025.



Mayor

ATTEST



City Clerk

