

TO: ALL PERSONS, FIRMS, AND CORPORATIONS; engaging in the business of leasing or renting tangible personal property; engaging in the renting or furnishing of rooms, lodgings, or accommodations made to transients in the Town of Beatrice, Alabama and its police jurisdiction (located in Monroe County).

Article 3, Chapter 51, Title 11, et seq., Code of Alabama 1975, authorizes and empowers municipalities to levy a true sales, use, rental, and lodgings tax identical to corresponding State Tax Laws except for the rates of tax.

On September 8, 2025, the governing body of the **Town of Beatrice** adopted Ordinance No. 2025-01 & 20025-02 levying a Lodgings & Rental tax **effective December 1, 2025** with a due date of January 20, 2026.

Rental Tax Rates:

General Rate	4.000%
Lease or rental of automobile vehicles, truck trailers, semi-trailers, and house trailers	4.000%
Lease or rental of linens and garments	4.000%

Lodgings Tax Rates:

General Rate	6.000%
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If you are conducting business outside the corporate limits of the Town of Beatrice but within the police jurisdiction, the rates are one half of the rates shown above.

The Law requires that the Town of Beatrice local taxes be collected, reported and remitted in the same manner as the State sales, use, rental and lodgings taxes. When you file and pay electronically, the Town of Beatrice local taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes through My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov>.

Please direct all questions regarding Town of Beatrice local taxes to this office:

Alabama Department of Revenue
Sales and Use Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710
334-242-1490 or 866-576-6531

ORDINANCE NO. 2025-01
COLLECTION OF LEASING/RENTAL TAXES

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975 SECTIONS 11-51-200 THROUGH 11-51-207 THIS ORDINANCE LEVIES A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS ENGAGED IN THE BUSINESS OF LEASING OR RENTING TANGIBLE PERSONAL PROPERTY IN THE TOWN OF BEATRICE, AND ITS POLICE JURISDICTION; AND PROVIDES FOR THE COLLECTION OF THE SAID TAXES; AND PROVIDES FOR PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

Pursuant to the provisions of Code of Alabama 1975 Sections 11-51-200 through 11-51-207 be it ordained by the City/Town Council of the Town of Beatrice, in the State of Alabama, as follows:

Section 1. Levy of Tax in the City/Town. 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 on each person engaging or continuing within the Town of Beatrice in the business of leasing or renting tangible personal property at the rate of **four percent (4%)** of the gross proceeds derived by the lessor from the lease or rental of tangible personal property; provided, that the said privilege or license tax on each person engaging or continuing within the Town in the business of leasing or renting any automotive vehicle or truck trailer, semi-trailer or house trailer shall be at the rate of **four percent (4%)** of the gross proceeds derived by the lessor from the lease or rental of such automotive vehicle or truck trailer, semi-trailer or house trailer; provided further, that the tax levied in this ordinance shall not apply to any leasing or rental, as lessor, by the state, or any municipality or county in the state, or any public corporation organized under the laws of the state, including without limiting the generality of the foregoing, any corporation organized under the provisions of Section 11-54-80 through 11-54-101, Code of Alabama 1975; provided further, that the privilege or license tax on each person or firm engaging or continuing within the Town in the business of leasing or rental of linens and garments shall be at the rate of **four percent (4%)** of the gross proceeds derived by the lessor from the lease or rental of such linens and garments.

Section 2. Tax Levied in Police Jurisdiction. Every person who is subject to the provisions of this ordinance leasing tangible personal property within the police jurisdiction of the Town shall remit **half** of the rental or license tax levied under the preceding section for the leasing or rental of property covered under the terms and provisions of this ordinance.


Section 3. Provisions of State Rental 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, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the state rental tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the state rental tax statutes for enforcement and collection of taxes.

Section 4. Use of Proceeds. The proceeds from the tax herein levied remaining after payment of the costs of collecting said tax, including all charges of the administration for such collection and paid over to and received by the Town shall be distributed to the **General Fund** for the use of **operating expenses**.

Section 5. Effective Date. This ordinance shall become effective on the **first day of December, 2025**, and the first payment of taxes hereunder shall be due and payable on the **twentieth day of January, 2026**.

ADOPTED AND APPROVED this 8th day of September, 2025.



Mayor

ATTEST:



City/Town Clerk

ORDINANCE NO. 2025-02
COLLECTION OF LODGING TAXES

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 UPON PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF RENTING OR FURNISHING ROOMS, LODGINGS, OR ACCOMMODATIONS TO TRANSIENTS IN THE TOWN OF BEATRICE, AND ITS POLICE JURISDICTION; AND PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE; AND REPEALS A PRIOR ORDINANCE LEVYING SIMILAR TAXES.

BE IT ORDAINED by the City/Town Council of the Town of Beatrice in the State of 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 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, rooming house, apartment house, lodge, inn, tourist camp, tourist cabin, tourist home, trailer court or any other place in which rooms, lodgings, apartments, cabins, sleeping accommodations, mobile home accommodations, recreational trailer accommodations, or other accommodations are made regularly available to travelers, tourists, or other transients for a consideration, in an amount to be determined by the application of the rate of **six percent (6%)** 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 rooms, lodgings or accommodations supplied for a period of one hundred and eighty (180) continuous days or more in any place.

Section 2. Tax Levied in Police Jurisdiction. Every person who is subject to the provisions of this ordinance in the business of furnishing rooms, lodgings, or accommodations to transients within the police jurisdiction of the town shall remit **one-half** of the lodgings or license tax under the preceding section for the leasing or rental of property covered 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 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. 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 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 Town 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 provisions which might have been held invalid.

Section 7. Effective Date. This ordinance shall become effective on the **first day of December, 2025**, and the first payment of taxes hereunder shall be due and payable on the **twentieth day of January, 2026**

ADOPTED AND APPROVED this 8th day of September, 2025.


Mayor

ATTEST:


City/Town Clerk

MAYOR
ANNIE M. SHELTON

TOWN OF BEATRICE

P.O. BOX 56 – 1112 MAIN STREET
BEATRICE, AL 36425
PHONE: (251)789-2241 FAX: (251)789-2324
EMAIL: 2BEAT.1901@FRONTIERNET.NET

TOWN CLERK
ALYSSA HOUSE

TOWN COUNCIL
MAX WATSON
LYNDA SPANN
LINDA LAMBERT
MAGGIE SPENCER
MARSHALL
MONTGOMERY

NOTICE OF ORDINANCE POSTING

DATE: October 14th, 2025

Ordinance Number: 2025-01

Subject: Collection of leasing/rental taxes. 4% Town Limits / 2% PJ

Ordinance Number: 2025-02

Subject: Collection of lodging taxes. 6% Town Limits / 3% PJ

The Town Council of Beatrice has approved **Ordinance 2025-01** and **Ordinance 2025-02** during the council meeting on September 8th, 2025. In accordance with state law, copies of these Ordinances have been posted for public inspection in the main lobby of Town Hall.


Alyssa House, Town Clerk