## BAY MINETTE

Statutory Effective Date:  August 1, 2026
Received by the Department: May 5, 2026

The City of Bay Minette has increased its lodging taxes as shown below:

| **Lodgings Tax:** | **OLD RATES** | **NEW RATES** |
|---|---|---|
| General Rate ………………………………………………………… | 7.00% | 9.00% |

If the renting or furnishing of rooms, lodgings, or accommodations to transients are made outside the corporate limits of the city but within the police jurisdiction, the rates of tax are one-half of those state above.

Your City of Bay Minette lodgings, sales, use, and rental 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 Bay Minette taxes, please contact:

Pam Wade
301 D' Olive St.
Bay Minette, AL 36507
Phone: 251-580-1697
Fax: 251-580-2573

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

Alabama Department of Revenue

RECEIVED

MAY 5 2026

LOCAL TAX

STATE OF ALABAMA
COUNTY OF BALDWIN
CITY OF BAY MINETTE

# ORDINANCE 1068

AN ORDINANCE TO REPEAL AND REPLACE ORDINCNE 1064 AND AMEND THE CODE OF ORDINANCES, ADOPTED FEBRUARY 18, 2025, AT CHAPTER 6 BUSINESS LICENSES, TAXES AND REGULATIONS, ARTICLE VIII. LODGING AND ACCOMMODATIONS TAX; SECTION 6-151 THROUGH SECTION 6-170; LEVY OF TAX BY CHANGING CERTAIN LANGUAGE

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**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BAY MINETTE, ALABAMA, AS FOLLOWS:**

**SECTION I.** That Ordinance 1064 adopted on March 2, 2026 by the City Council of the City of Bay Minette hereby be repealed and replaced with this Ordinance 1068.

**SECTION II.** Chapter 6, Business License, Taxes and Regulations, of the Code of Ordinances, adopted August 20, 2018, be and it is hereby amended by changing certain language at Article VIII, LODGING AND ACCOMMODATIONS TAX, Section 6-151 Levy of tax in the city and 6-152, Levy of tax in the police jurisdiction.

CHAPTER 6. BUSINESS LICENSES, TAXES AND REGULATIONS

SEC. 6-151. 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 business activities and in the amount to be determined by the application of rates against gross receipts as follows:

1). 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, lodging, or accommodations to transients in any hotel, motel inn, tourist camp, tourist cabin, or any other place in which rooms, lodging or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of a rate of nine (9%) 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. The tax shall not apply to rooms, lodging or accommodation supplied for a period of 180 continuous days or more in any place.

SEC. 6-152. Levy of tax in the police jurisdiction.

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

1). 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, lodging, 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 any amount to be determined by the application of the rate of four and one-half (4½%) 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. The tax shall not apply to rooms, lodgings, or accommodation supplied for a period of 180 continuous days or more in any place.

**SECTION 111: COUNCIL ACTION**

That the City Council of the City of Bay Minette adopted Ordinance 1068 on the 1st day of May, 2026.

**SECTION 1V: REPEALER**

That Ordinance 1064 and any ordinance or resolution heretofore adopted by the Council which is in conflict with this Ordinance is hereby repealed to the extent of such conflict.

**SECTION V: SEVERABILITY**

The provisions of this Ordinance are severable. If any section, subsection, sentence, clause, phrase, or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions hereof.

**SECTION VI: EFFECTIVE DATE**

That this ordinance shall become effective the 1st day of August, 2026 with the first payment of the tax due and payable on 21st day of September, 2026.

**SECTION VII: PUBLIC POSTING NOTICE**

Ordinance 1068 shall be posted in three public locations as required by law. Posting locations include Bay Minette City Hall; Bay Minette Public Library and North Baldwin Utilities.

**FURTHER, BE IT RESOLVED AND ORDAINED, BY THE CITY COUNCIL OF BAY MINETTE, ALABAMA IN REGULAR MEETING ASSEMBLED,** determined that **Ordinance 1068, REPEALING and Replacing ORDINANCE 1064** An Ordinance to Amend the Code of Ordinances, adopted February 18, 2025, at Chapter 6. Business Licenses, Taxes and Regulations, Article VIII. Lodging and Accommodations Tax; Section 6-151 Through Section 6-170; Levy of Tax by Changing Certain Language **is hereby ADOPTED.**

**Done this the 4th day of May, 2026.**

Joshua O. Brown, Mayor

**ATTEST:**

Rita Diedtrich, City Clerk

I, Rita Diedtrich, the undersigned qualified and acting City Clerk of the City of Bay Minette, Alabama do hereby certify that the above and foregoing is a true copy of an Ordinance lawfully passed and adopted by the Bay Minette City Council, at a regular meeting of such Council, held on the 4th day of May, 2026, and that said Ordinance is on file in the office of the Bay Minette City Clerk.

**IN WITNESS WHEREOF,** I have hereunto set my hand and affixed the official seal of the City of Bay Minette, Alabama on this the 4th day of May, 2026.

Rita Diedtrich, City Clerk

CITY OF BAY MINETTE, AL
CITY SEAL
BALDWIN COUNTY