

HUNTSVILLE

Statutory Effective Date: October 1, 2026

Received by the Department: July 21, 2026

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

Lodgings Taxes:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	9.000	10.000
Per Room Lodgings Fee.....	2.000	2.000

Your City of Huntsville lodgings 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 Aliceville taxes, please contact:

Huntsville Tax Admin Office
City of Huntsville
308 Fountain Circle
Huntsville, AL 35801
Phone:205-491-7010
Fax:205-491-8573

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

INTRODUCED 5/28/26

RECEIVED

ADOPTED 7/9/26

JUL 21 2026

ORDINANCE NO. 26-484

LOCAL TAX

BE IT ORDAINED by the City Council of the City of Huntsville, Alabama, as follows:

Section 1: That Chapter 15, Article III, Division 5, Section 15-131(a) of the City Code is hereby amended to read as follows:

Sec. 15-131. - Levy of license fee.

(a) There is levied and imposed, in addition to all other fees of every kind now imposed by law, a privilege or license tax upon every person engaging in the city in the following:

(1) 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. The tax shall be in an amount equal to ten 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; plus \$2.00 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; or

(2) The business of renting or furnishing space for accommodation of trailers for consideration. The license fee shall be in an amount equal to ten percent of the charge for such trailer space; provided, that charges made by persons in the business of renting trailer space for use of washing machines, electric power, garbage collection, water supply, and other such charges shall not be included in the measure of the privilege license tax; only the charge for trailer space proper shall be included; plus \$2.00 per trailer space for each day, or portion of a day, such space is rented or furnished for a consideration for the accommodation of a trailer.

Section 15-131(b) and 15-131(c) shall remain unchanged.

Section 2: That Chapter 15, Article III, Division 5, Section 15-133 of the City Code is hereby amended to read as follows:

Sec. 15-133. - Accounting for license fees.

The ten percent privilege license fee ("percentage fee") and the \$2.00-per-day (per room and per space) privilege license fee ("per-day fee") levied in subsections 15-131(a)(1) and (a)(2) shall be used as follows:

(1) Five percentage points of the percentage fee shall be used for the planning, construction, operation, maintenance, renovation, and expansion of a visitor's bureau, a civic center, and a sports commission.

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(2) One percentage point of the percentage fee shall be used for the planning; construction; maintenance; repair; renovation; or demolition and replacement of recreational facilities and structures.

(3) One percentage point of the percentage fee shall be used for the promotion of tourism, including, but not limited to, "bid proposal fees" for convention and meeting events, and related tourism promotional fee requirements. Allocation of these funds shall be administered in accordance with Resolution No. 13-915, adopted November 7, 2013, as such resolution may be amended from time to time.

(4) a. Subject to subsection b. below, two percentage points of the percentage fee and \$1.00 of the per-day fee shall be used for capital projects involving the planning, construction, operation, maintenance, renovation, and expansion of a civic center and/or amphitheater.

b. Effective October 1, 2020, and for each subsequent fiscal year until retired, 20 percent of this fee, that is, the two percentage points of the percentage fee and \$1.00 of the per-day fee, shall be allocated to payment of debt associated with the original construction of the amphitheater.

(5) One percentage point of the percentage fee shall be used for the support and operation of a civic center, including but not limited to: planning; construction; maintenance; repair; renovation; expansion; or demolition and replacement of civic center facilities or supporting infrastructure, including any debt service therefor.

(6) One dollar of the per-day license fee shall be used for the promotion of tourism through funding of annual operation and maintenance of the various tourism supporting facilities and activities within the city.

Section 3. Severability. The severability provisions of section 1-8 of the City Code shall apply to this ordinance.

Section 4. Effective Date. This ordinance shall become effective October 1, 2026.

ADOPTED this the 9th day of July, 2026.


President of the City Council of
the City of Huntsville, Alabama

APPROVED this the 9th day of July, 2026.


Mayor of the City of Huntsville,
Alabama



Huntsville, Alabama

305 Fountain Circle
Huntsville, AL 35801

Cover Memo

Meeting Type: City Council Regular Meeting **Meeting Date:** 7/9/2026

File ID: 2026-599

Department: Administration

Subject:

Type of Action: Approval/Action

Ordinance to amend Chapter 15, Article III, Division 5, Section 15, of the Code of Ordinances for the City of Huntsville regarding License Fees.

Ordinance No. 26-484

Finance Information:

Account Number: TBD

City Cost Amount: NA

Total Cost: NA

Special Circumstances:

Grant Funded: NA

Grant Title - CFDA or granting Agency: NA

Resolution #: NA

Location: (list below)

Address: NA

District: District 1 ☐ District 2 ☐ District 3 ☐ District 4 ☐ District 5 ☐

Additional Comments:

