

375 South Ripley Street
Montgomery, AL 36104

revenue.alabama.gov



TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the renting or furnishing of rooms, lodgings or accommodations to transients in the **Montevallo**, Alabama (located in Shelby County).

On July 13, 2026, the governing body of the Montevallo adopted Ordinance No. 07222024-140A increasing the rate of the Montevallo lodgings tax **effective October 1, 2026**. The increased lodgings tax rate is shown below:

	<u>Old Rate</u>	<u>New Rate</u>
Lodgings Tax Rate.....	5%	6%

The Law requires that the Montevallo lodgings tax be collected, reported and remitted in the same manner as the State lodgings tax. When you file and pay electronically, the Montevallo lodgings tax is 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 the Montevallo lodgings tax 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. 07222024-140A

AN ORDINANCE TO AMEND CHAPTER 22, OF THE CODE OF ORDINANCES OF THE CITY OF MONTEVALLO, ALABAMA TO CREATE ARTICLE VII SECTION 22-140 REGARDING THE PRIVILEGE OR LICENSE TAX FOR THE BUSINESS OF RENTING OR FURNISHING ROOMS, LODGINGS, OR ACCOMMODATIONS TO TRANSIENTS

WHEREAS, The City of Montevallo under authority granted by the State of Alabama Code Title 40-26-1, *et. seq.*, Revenue and Taxation, currently collects a privilege or license tax from 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 at the rate of five percent (5%) 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.

WHEREAS, given the current economic circumstances and conditions, both regionally and nationally, the City Council believes it is necessary, advisable and in the best interest of the City to increase the percentage of lodging tax imposed on those businesses that benefit most from the privilege of doing business in Montevallo.

NOW THEREFORE BE IT ORDAINED by the City Council of the City of Montevallo, Alabama as follows:

Article VII. - LODGING TAX LEVY MODIFIED, is hereby added to the Code of Ordinances of the City of Montevallo

Article VII, Section 22-140 - Levy and amount of tax modified.

The rate of percentage shall hereby be established at 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.

The proceeds collected related to this ordinance shall be expended to support the general operations of the City of Montevallo, as directed and appropriated by the City Council.

The tax levied and assessed by this ordinance is levied and assessed in lieu of the tax levied and assessed by ordinance in Chapter 22 of the Code of Ordinances of the City of Montevallo, and said ordinance is hereby repealed as of the effective date of this ordinance.

Section 22-141. Severability

Each section and provision of this ordinance is hereby declared to be an independent section or provision. If any section or provision shall be declared void, invalid, or unconstitutional, the remaining sections or provisions shall not be affected but shall remain in full force and effect.

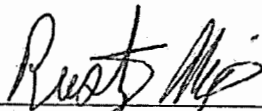
This Ordinance shall become effective upon its passage and advertisement as provided by law. Collection of six percent (6%) tax levy shall become effective October 1, 2026.

ADOPTED AND APPROVED THIS 13th DAY OF JULY, 2026.

ATTEST

APPROVED:


Steve Gilbert, City Clerk

 7-14-26
Rusty Nix, Mayor Date



RECEIVED

JUL 15 2026

LOCAL TAX

POSTING AFFIDAVIT

I, the undersigned City Clerk of the City of Montevallo, Alabama, do hereby certify that the above and foregoing ORDINANCE NO. 07222024-140A, was duly ordained, adopted, and passed by majority vote of the City Council of the City of Montevallo, Alabama at a regular meeting of such Council held on the 13th day of July, 2026 and duly published by posting an exact copy thereof on the 14th day of July at four public places within the City of Montevallo, including City Hall, Parnell Library, Montevallo City Shop, and Montevallo Senior Center and at www.cityofmontevallo.com. I further certify that said ordinance is on file in the office of the City Clerk and a copy of the full ordinance may be obtained from the office of the City Clerk during normal business hours.


Steve Gilbert, City Clerk