

MOODY

Statutory Effective Date: October 1, 2026

Received by the Department: July 14, 2026

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

Lodgings Taxes:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	6.000	10.000

Your City of Moody 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 Moody taxes, please contact:

City of Moody
670 Park Ave
Moody, AL 35004
(205)-640-0304

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

ORDINANCE NO. M2026-06-08

**AN ORDINANCE TO AMEND ORDINANCE M2008-02-25 OF THE CITY OF MOODY,
ALABAMA, AND ANY SUBSEQUENT AMENDMENTS TO SAID ORDINANCE
REGARDING HOTEL-MOTEL OCCUPANCY TAX**

WHEREAS, on June 8, 2026, a regular scheduled Council Meeting was held by the City Council (the "Council") of the City of Moody, Alabama (the "City"), regarding a proposed amendment to the Ordinance that regulates and sets taxes for Hotel-Motel Occupancy Tax; and

WHEREAS, the Council finds that it is in the best interest of the City to further amend said ordinance to increase the rate of the lodging tax in order to address increased demands on municipal services and infrastructure associated with transient occupancy;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MOODY, ALABAMA, AS FOLLOWS:

Section 1. Amendment

That Section 36, entitled "Hotels - Motels," as amended, is hereby amended and restated as follows:

HOTEL-MOTEL OCCUPANCY TAX

Sec. 36. Tax levied within city limits; amount.

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 engaging within the corporate limits of the City in:

(1) The business of renting or furnishing any room or rooms or lodging to transients in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which rooms or lodgings are regularly furnished to transients for a consideration, in an amount equal to **ten percent (10%), or \$0.10 on each dollar**, of the charge for such room, rooms, or lodgings; provided, however, that charges for property sold or services furnished which are required to be included in the computation of the tax levied in Article 1, Chapter 23, of Title 40 of the Code of Alabama, 1975, as amended (commonly referred to as the State Sales Tax Statutes), shall not be included in computing the tax herein levied.

(2) The tax referred to in subsection (1) shall apply only to, and be measured by, the charges for the rental of rooms or lodgings supplied to transients, and shall not apply to, or be measured by, the charges for the rental of rooms or lodgings supplied for a period of one hundred eighty (180) continuous days or more in any place. The tax shall likewise not apply to the furnishing of places or spaces for tent camping, or places or spaces provided for motor homes, travel trailers, self-propelled campers or house cars, truck campers, or similar recreational vehicles (commonly known as "RVs"), where such places or spaces are supplied for a period of ninety (90) continuous days or more in any place.

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LOCAL TAX

The City Clerk, or such other official designated by the Mayor, is authorized to administer and enforce the hotel-motel occupancy tax and to prescribe reasonable forms and administrative procedures for reporting and remittance of the tax. Each person subject to the tax shall remit the tax to the City in accordance with procedures established by the City.

Section 2.

That all other provisions of Ordinance No. M08-02-25, M99-09-27 and M-88-04-25 not specifically amended, revised or replaced shall remain unaltered, unamended, and in full force and effect.

Section 3.

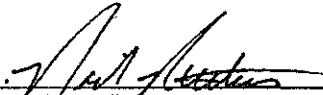
That all ordinances or parts of ordinances in conflict herewith are, to the extent of such conflict, hereby repealed.

Section 4.

This ordinance shall become effective upon passage, approval and publication as required by law and shall apply to charges for rooms or lodgings for occupancy occurring on and after the effective date hereof. The first remittance of taxes hereunder shall be due in accordance with the City's administrative procedures.

ADOPTED AND APPROVED this 8th day of June, 2026.

CITY OF MOODY, ALABAMA:



Nick Rutledge, Mayor

ATTEST:



Tracy L. Patterson, City Clerk

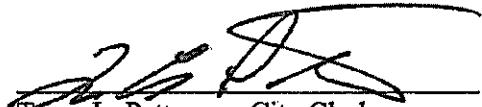
CERTIFICATION

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I, the undersigned, City Clerk of the City of Moody, Alabama, do hereby, certify that the above is a true and correct copy of Ordinance No. M2026-06-08, duly introduced and adopted by the City Council at its meeting held on June 8, 2026, and approved by the Mayor on June 8, 2026, as same appears of record in the official minutes of the City.

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GIVEN UNDER MY HAND AND CORPORATE SEAL of the City of Moody, Alabama, this 8th day of June, 2026.



Tracy L. Patterson, City Clerk