ST CLAIR COUNTY

Statutory Effective Date: December 1, 2026
Received by the Department: September 1, 2026

St. Clair County has increased their lodgings taxes as shown below:

St Clair Co (7059):	**OLD RATES**	**NEW RATES**
General Rate	6.000	10.000

St Clair Co CL Pell City (7759):	**OLD RATES**	**NEW RATES**
General Rate.....	5.000	9.000

Your St. Clair County 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 St. Clair County taxes, please contact:

St Clair County
165 5th Ave, Suite 102
Ashville, AL 35953
205-594-2108

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

ST. CLAIR COUNTY, ALABAMA

RESOLUTION NO. 2026-40

A RESOLUTION REPLACING AND REPEALING RESOLUTION NO. 2025-51

A RESOLUTION LEVYING A PRIVILEGE TAX IN THE FORM OF A TRANSIENT OCCUPANCY TAX UPON ANY PERSON, FIRM, CORPORATION OR OTHER ENTITY ENGAGED IN THE BUSINESS OF RENTING OR FURNISHING ROOMS OR LODGING TO TRANSIENTS WITHIN ST. CLAIR COUNTY, ALABAMA

Pursuant to Section 45-59-72 of the Code of Alabama 1975 (Act No. 87-263), BE IT RESOLVED by the Commission of St. Clair County, Alabama:

Section 1. Definitions and Use of Phrase:

Unless the context clearly indicates a different meaning, the words, terms and phrases used in this Resolution shall have the following respective meanings:

"Clerk/Treasurer" – The County Administrator of St. Clair County, or such other officer or employee as the Commission may from time to time designate to perform the functions assigned to the Clerk/Treasurer herein.

"Commission" – The St. Clair County Commission or other governing body of the County that may succeed to the function of said St. Clair County Commission.

"County" – St. Clair County, Alabama.

"Person" – Any person, firm, corporation, partnership, association, administrator, trustee or other fiduciary.

"Transient" – A person to whom room or lodgings are rented for a period of less than one-hundred eighty (180) consecutive days.

Section 2. Construction of Resolution or Ordinance

Other than as set forth in Section 11 hereof, this Resolution shall not be held or construed to cancel or repeal any other Resolution or Ordinance under which a privilege or license tax is levied but shall be cumulative thereof.

Section 3. Levy and Amount of Tax:

In addition to all other taxes now imposed by law, there is hereby levied and shall be collected as herein provided a privilege tax in the form of a transient occupancy tax upon every person engaging within the County, with the exception of those persons and businesses located within the corporate limits of the City of Pell City, Alabama, in:

(a) 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 rooms or lodging that are regularly furnished to transients for consideration, a tax in the amount of Ten Per Cent (10%) of

the gross income received by such Person from the renting of said room(s) or lodging, including the charge for use or rental of personal property and services furnished in the room(s) or lodging.

(b) The tax referred to in Section 3 (a) shall apply only to, and be measured only 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) consecutive days or longer, nor shall it apply to the business of renting or furnishing space for the accommodation of trailers for a period of one-hundred eighty days or longer.

In addition to all other taxes now imposed by law, there is hereby levied and shall be collected as herein provided a privilege tax in the form of a transient occupancy tax upon every person engaging within the corporate limits of the City of Pell City in:

(c) The business of renting or furnishing any room or rooms or lodgings to transients in any hotel, motel, inn, tourist camp, tourist cabin or any other rooms or lodgings that are regularly furnished to transients for consideration, a tax in the amount of Nine Per Cent (9%) of the gross income received by such Person from the renting of said room(s) or lodging, including the charge for use or rental of personal property and services furnished in the room(s) or lodging.

(d) The tax referred to in Section 3 (c) shall apply only to, and be measured only 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) consecutive days or longer, nor shall it apply to the business of renting or furnishing space for the accommodation of trailers for a period of one-hundred eighty days or longer.

Section 4. Exemptions:

The following are exempted from the computation of the amount of the tax levied:

(a) The gross proceeds accruing from the renting or furnishing of rooms or lodgings to transients which the County is prohibited from taxing under the Constitution or laws of the United States or under the Constitution or laws of the State of Alabama.

(b) Marine slips, 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 R.V.s, which are supplied for a period of 90 consecutive days or more in any place.

Section 5. When payment Due:

(a) The tax levied under the provisions of this Resolution, except as otherwise provided, shall be due and payable in monthly installments on the twentieth (20th) day of the month next succeeding the month in which the tax accrues. On or before the 20th day of each month, every person on whom the amounts levied by this Resolution are imposed shall render to the County, on a form prescribed by the County, a true and correct statement showing the total receipts subject to said tax for the next preceding month, together with such other information as the County may require, and at the time of making such monthly report, such person shall compute the taxes due and shall pay to the County the amount of taxes shown to be due.

(b) If any person subject to this Resolution should fail to render any report required hereby or should willfully make a false statement of facts in the statements or returns required hereunder, he shall be guilty of a misdemeanor and upon conviction shall be punished as provided in Section 8 hereof.

Section 6. Discount for Prompt payment:

A discount equal to Five Per Cent (5%) on the first one-hundred dollars ($100.00) of tax due and Two Per Cent (2%) of any additional tax due for any monthly installment of the tax provided for in this Resolution shall be allowed to each taxpayer upon the filing of the monthly report at the time provided for and upon payment of the amount of such monthly installment (less the discount provided for above) at the time such installment is required to be paid. No such discount shall be allowed with respect to any monthly payment of the tax levied unless the same is paid and the report applicable thereto is filed on the form and at the time required under this Resolution.

Section 7. Records:

(a) It shall be the duty of every person engaging in or continuing in any business subject to the taxes herein levied to keep and preserve suitable records of the gross proceeds of any such business and such other books or accounts as may be necessary to determine the amount of tax for which he is liable under the provisions of this Resolution. Such records shall be kept and preserved for a period of three (3) years; and all such books and other records shall be open for examination at any time by the Clerk/Treasurer of the County or his/her authorized representatives.

(b) The books, records and accounts mentioned above shall at all times be open to examination by the Clerk/Treasurer or his/her authorized representative upon request by the Clerk/Treasurer. Upon demand by the Clerk/Treasurer or his/her authorized representative, it shall be the duty of any person subject to this tax to submit such books, records and accounts for inspection and examination.

Section 8. Violation/Penalties:

(a) It shall be unlawful and an offense against the County for any person, firm, association or corporation to carry on any business or do any act required by this Resolution without the payment of the tax in the manner herein required. It shall be unlawful for any such person to fail or refuse to make any report or to make a false report.

(b) Any person, firm or corporation subject to this Resolution who fails to make the reports required or who fails to keep the records as herein required shall be guilty of a misdemeanor and, upon conviction shall be fined not less than Twenty-Five Dollars ($25.00) nor more than Five Hundred dollars ($500.00) for each offense. Each month of such failures shall constitute a separate offense.

(c) Any person, firm or corporation subject to this Resolution who fails to pay, within the time provided in Section 5 hereof, any tax levied by this Resolution for which he is liable shall be deemed to be doing business without a license and shall pay, in addition to the tax, a penalty of ten per cent (10%) of the amount of tax due (but in no instance less than $5.00),

together with interest thereon pursuant to Alabama Code Section 40-1-44 at the same rate established by the Secretary of Treasury under the authority of 26 United States Code Section 6621 from the date on which the tax became due until it is paid, the penalty and interest to be assessed and collected as a part of the tax; provided, that the County may for good and sufficient reasons shown waive or remit the said ten per cent (10%) penalty or any portion thereof.

Section 9. Use of Proceeds:

(a) All taxes received from the tax hereby levied shall be assessed and collected by the St. Clair County Commission or its designated agents and shall be used as set forth below:

1. One-tenth (1/10) of the tax hereby levied county-wide but excluding the proceeds from the tax levied within the corporate limits of the City of Pell City, Alabama (less the cost of collection thereof) shall be distributed to the St. Clair County Board of Education to be used exclusively for school purposes for all schools under the jurisdiction of the said St. Clair County Board of Education.

2. Excepting the above proceeds delivered to the St. Clair County Board of Education, the balance of the proceeds collected (less the cost of collection thereof) (referred to herein as the "Net Proceeds") shall be retained by St. Clair County to be used for any lawful purposes.

Section 10. Severability.

Each and every provision of this Resolution 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 of this Resolution.

Section 11. Repealer.

This Resolution 2026-40 does hereby replace and repeal the September 9, 2025 Lodging Tax Resolution 2025-51 in totality and any and all other Resolutions in conflict herewith.

Section 12. Effective Date.

This Resolution shall become effective December 1, 2026.

Done this 27th day of August 2026.

Stan Batemon,
Chairman

Resolution 2026-40
State of Alabama
St. Clair County

I, Tina Morgan, County Administrator for St. Clair County, Alabama do hereby certify that the above and foregoing is a true and exact copy of that Resolution adopted by the County Commission for St. Clair County, Alabama at a regular meeting held on the 27th day of August 2026 and the same is now of public record pursuant to law.

Tina Morgan,
County Administrator

RECEIVED

SEP 1 2026

LOCAL TAX