

**TOWN OF HIGHLAND LAKE, ALABAMA
ORDINANCE FOR ROOMS, LODGING OR ACCOMMODATIONS
TO TRANSIENTS TAX**

PROPOSED ORDINANCE NO. HL 2022-03

Ordinance for Lodging Tax as provided by the legislature of the State of Alabama; and, establishing rules and procedures for lodging tax within the Police Jurisdiction of the Town of Highland Lake, Alabama **NOW, THEREFORE, BE IT ORDAINED** by the Town Council of the Town of Highland Lake, Alabama as follows:

SECTION 1. Levy of tax in the Police Jurisdiction of Town.

For the privilege of engaging or continuing within the Police Jurisdiction of the Town in the business activities hereinafter referred to there is hereby levied, in addition to all other taxes of every kind now imposed law, and shall be collected as herein provided, a privilege or license tax against the person on account of the business activities and in the amount to be determined by the application of the rates against gross receipts as follows:

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 engaged in the business of renting or furnishing any room or rooms, lodgings, or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which room, lodgings, or accommodations are regularly furnished to transients for a consideration, in an amount to be determined by the application of the rate of two (2) 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. Provided, however, there is exempted from the tax levied under the provisions of this article any rentals or sales taxed under the provisions of the Alabama Sales Tax Act, namely Act 100 of the second special session of the 1959 legislature. The tax shall not apply to rooms, lodgings, or accommodations, supplied for a period of thirty (30) continuous days or more in any place.

SECTION 2. Provisions of state lodgings tax statutes applicable to this article and taxes herein levied.

This article and the taxes herein levied shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the state lodgings tax statutes, except where inapplicable or where herein otherwise provided, including all the provisions of the state lodging tax statutes, for enforcement and collection of taxes.

SECTION 3. Adding amount of tax to price.

Any person on whom the tax is levied by this article may add the tax herein levied to the receipts from rental of rooms, lodgings or accommodations and may collect the same from the occupants of such rooms, but this section is not mandatory.

SECTION 4. This article cumulative to general license code or ordinance.

This article shall not be construed to repeal any of the provisions of the general license code or ordinance of the Town but shall be held to be cumulative and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes levied by the Town by its general license code or ordinance.

SECTION 5. Payment of tax herein levied.

The tax levied under the provisions of this article shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrued. On or before the twentieth day of each month beginning with the month following the month during which this article becomes effective, every person on whom the tax levied by this article is imposed shall render a true and correct statement showing the gross sales, the gross proceeds of sales, or gross receipts of his business, as the case may be, for the then next preceding month, the amount of gross proceeds of sales or gross receipts which are not subject to the said tax or are not to be used as a measurement of the tax due by such person, and the nature thereof, together with such other information as may be required, as herein provided, and at the time of making said monthly report such person shall compute the amount of the tax due and shall pay the amount of tax shown to be due. The tax herein levied shall be collected by the Town clerk-treasurer and the monthly statements or reports herein provided for shall be filed with the Town clerk-treasurer or as otherwise directed and shall be in such form as the council may prescribe. If any person subject to this article should willfully make a false return or false statement of facts in any statement or report required hereunder, he shall be guilty of a misdemeanor and upon conviction shall be punished as provided in Section 7 of this article. The council may, in its discretion, contract with the state department of revenue or other agency for the collection of the taxes herein levied, or for enforcement of this article, or for both purposes, and, in such case, in lieu of payment to the Town clerk-treasurer payments shall instead be made as directed by the state department of revenue or other agency or its designated agent, agency, department or other subdivision.

SECTION 6. Failure to keep records, permit examinations thereof or make reports, and to pay taxes herein levied.

(a) *Failure to keep records, permit examinations thereof or make reports.* Any person who shall fail to keep any records required by this article or who shall refuse to permit the examination thereof provided for herein, shall be guilty of a misdemeanor and upon conviction shall be fined not less than twenty-five dollars (\$25.00) nor more than one hundred dollars (\$100.00) for each offense. Each month in which such failure, refusal or violation shall occur shall constitute a separate offense. Any person failing to render any report required by this article shall be guilty of a misdemeanor and upon conviction shall be fined not less than twenty-five dollars (\$25.00) nor more than one hundred dollars (\$100.00), and each failure shall constitute a separate offense.

(b) *Failure to pay taxes herein levied.* Any person who fails to pay, within the time provided in section 13-136 hereof, any tax levied in this article 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 (10) percent of the amount of the tax due, together with interest thereon at the rate of twelve (12) percent per annum 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 council may for good and sufficient reason shown to it waive or remit the said ten (10) percent penalty or any portion thereof.

ORDINANCE FOR ROOMS, LODGING OR ACCOMMODATIONS

ADOPTED AND APPROVED ON

Donna Hanby, Mayor

Chase Moore, Council

Greg Posey, Council

Carl Randall, Council

Sid Nelson, Council

Ramzi Malek, Council

ATTEST:

Joan Shirley, Town Clerk