

Ordinance # 2021-3

AN ORDINANCE LEVYING A PRIVILEGE OR LICENSE TAX AGAINST PERSON, FIRMS, CORPORATION ENGAGED IN THE BUSINESS OF FURNISHING ROOM, LODGINGS, OR ACCOMMODATIONS TO TRANSIENTS IN THE TOWN OF SHILOH OR WITHIN ITS POLICE JURISDICTION; PROVIDING FOR THE COLLECTION OF THE SAID TAX; AND PROVIDING PENALITES FOR THE VIOLATION OF THE ORDINANCE.

BE IT ORDAINED by the Town Council of the Town of Shiloh, in the State of Alabama, as follow:

Section 1. LEVY OF THE TAX IN THE TOWN. For the privilege of engaging or continuing within the Town in the business activities hereinafter referred to, there is hereby levied, in addition to all other taxes of every kind now imposed by 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 amounts to be determined by the application of rates against gross receipts as follows:

(a) There is hereby levied and imposed, in addition to all other taxes of every kind of now imposed by law, a privilege or license upon every person, firm or corporate engaging in the business of renting or furnishing any room or room, 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, in an amount to be determined by the application of the rate of 2 percent (2%) of the charge for such room, rooms, lodgings, or accommodations and services furnished in such room. 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. LEVY OF THE TAX IN THE POLICE JURISDICTION. 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 by 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 amounts to be determined by the application of rates against gross receipts as follows:

(a) There is hereby levied and imposed, in addition to all other taxes of every kind of now imposed by law, a privilege or license upon every person, firm or corporate engaging in the business of renting or furnishing any room or room, 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, in an amount to be determined by the application of the rate of 1 percent (1%) of the charge for such room, rooms, lodgings, or accommodations and services furnished in such room. 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 3. PROVISION OF STATE LODGINGS TAX STATUTES APPLICABLE TO THIS ORDINANCE AND TAXES HEREIN LEVIED. This ordinance and the taxes herein levied shall be subject to all definitions, exceptions, exemptions, proceedings requirements, rules, regulations, provisions, penalties, fines and punishments, and deductions that are applicable to the taxes levied by the state lodgings tax statues, except where inapplicable or where herein otherwise provided, including all provision of the state lodgings tax statutes for enforcement and collection of taxes.

Section 4. ADDING AMOUNT OF TAX TO PRICE. Any person on whom the taxes levied by this ordinance are imposed may add the tax herein levied to the receipts from rental of room, lodgings or accommodations and may collect same from the occupants of such rooms, but this section is not mandatory.

Section 5. THIS ORDINANCE CUMULATIVE TO GENERAL LICENSE CODE. This ordinance 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 imposed by the town, by its general license code or ordinance.

Section 6. SEVERABILITY. Each and every provision of this ordinance 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 hereof, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might have been held invalid.

Section 7 EFFECTIVE DATE. This ordinance shall become effective on the first day of August 2021 and the first payment of taxes hereunder shall be due and payable on the twentieth day of September 2021. The ordinance shall remain in full force and effect and shall apply to each month of the year 2021 beginning with the month of August 2021 and to each month of each calendar year thereafter from year to year.

Adopted and approved this 1st day of March 2021,



Mayor

Authenticated:



Town Clerk