

ORDINANCE NO. 2021-07-06-02

AN ORDINANCE OF THE CITY OF ASHLAND, ALABAMA, LEVYING A PRIVILEGE OR LICENSE TAX UPON PERSONS, FIRMS, AND CORPORATIONS ENGAGED IN THE BUSINESS OF RENTING OR FURNISHING ROOMS, LODGINGS, OR ACCOMMODATIONS TO TRANSIENTS IN THE CITY OF ASHLAND, ALABAMA

WHEREAS, pursuant to the provisions of the Code of Alabama, 1975, Sections 11-51-200 through 11-51-211, this ordinance levies a privilege or license tax upon persons, firms, and corporations engaged in the business of renting or furnishing rooms, lodgings, or accommodations to transients in the City of Ashland, Alabama and provides penalties for the violation of this ordinance.

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

Section 1. Levy in Town. 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, and corporation engaging and continuing with the City of Ashland 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, marine slip, place, or space for tent camping, place or space provided for a motor home, travel trailer, self-propelled camper or house car, truck camper, or similar recreational vehicle commonly known as an R.V., or any 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 5% (five 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 rooms, lodgings, or accommodations supplied for a period of one hundred and eighty (180) continuous days or more in any place.

Section 2. Designation of Use. One-half of all lodging tax collected by the City shall be earmarked for purposes of promoting tourism to and within the City of Ashland.

Section 3. Provisions of State Lodgings Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the State Lodgings Tax statutes, codified at section 40-26-1, *et seq.*, of the Alabama Code, as it is and as it may be amended from time to time, except where inapplicable or where herein otherwise provided, including all provisions of the State Lodgings Tax statutes for enforcement and collection of taxes.

Section 4. This Ordinance Cumulative to General License Code or Ordinance. This ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of the City, 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 City by its general license code or ordinance.

Section 5. 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 for any reason 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 6. Effective Date This ordinance shall become effective, upon passage and publication as required by law, and shall commence on the first day of October 2021. The first payment of taxes hereunder shall be due and payable on the twentieth day of October, 2021.

ADOPTED and APPROVED this the 19th day of July, 2021.

ATTEST:

CITY OF ASHLAND, ALABAMA

by: _____
CHELSEY WYNN
Its Clerk

by: _____
LARRY J. FETNER
Its Mayor

CERTIFICATION OF PUBLICATION

I hereby certify that the attached Ordinance No. 2021-07-06-02, had its second reading and was unanimously approved at a regular meeting of the City Council held on the 19th day of July, 2021. Said Ordinance was thereafter published by posting at the following locations on the 22nd day of July, 2021 at three o'clock p.m.:

1. Ashland City Hall (Mayor's office);
2. Ashland Public Library;
3. U.S. Post Office in Ashland, Alabama; and
4. By including a copy of said Ordinance on the City of Ashland website.

All notices will remain posted for not less than thirty (30) days after posting.

CERTIFIED this 22nd day of July, 2021.

CITY OF ASHLAND, ALABAMA

CHELSEY WYNN
City Clerk/Administrator