

ORDINANCE NO. 11-05-01

AN ORDINANCE LEVYING A PRIVILEGE OR LICENSE TAX AGAINST PERSON, FIRMS, CORPORATIONS ENGAGED IN THE BUSINESS OF FURNISHING ROOMS, LODGINGS, OR ACCOMMODATIONS TO TRANSIENTS IN THE CITY OF COLUMBIANA OR WITHIN ITS POLICE JURISDICTION; PROVIDING FOR THE COLLECTION OF THE SAID TAX; AND PROVIDING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLUMBIANA, ALABAMA AS FOLLOWS:

**Section 1. DEFINITIONS**

For the purposes of this article, the following terms shall have the respective meanings ascribed by this section:

1. **Business:** All activities engaged in, or caused to be engaged in, by any person with the object of gain, profit, benefit, or advantage, either direct or indirect to such person.

**City:** The City of Columbiana, Alabama

3. **Person:** Any natural person, firm, partnership, association, corporation, receiver, trust, estate, or other entity, or any other group or combination of any thereof acting as a unit.

4. **Transient:** A person to whom rooms or lodgings are rented for a period of less than one hundred eighty (180) continuous days.

**Section 2. LEVY AND AMOUNT OF TAX**

There is 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 engaging 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, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration at the rate of three percent (3%) 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.

**Section 3. EXEMPTIONS**

There are exempted from the tax levied, assessed or payable under this article the exemptions contained in Section 40-26-1, Code of Alabama, 1975.

**Section 4. REPORT AND PAYMENT OF TAX**

The tax levied under this article, except as otherwise provided, shall be due and payable in monthly installments on or before the 20<sup>th</sup> day of the month next succeeding the month in which the tax accrues. On or before the 20<sup>th</sup> day of each month, every person subject to the tax levied by this article shall render to the City a true and correct statement showing the gross proceeds of the business for the next preceding month, the amount of gross proceeds which are not subject to the tax, and shall compute the tax due and shall pay to the City the amount due.

**Section 5. PENALTIES**

1. **Failure to timely file return.** If a taxpayer fails to file any return required to be filed with the City on or before the date prescribed therefore, there shall be assessed as a penalty the greater of ten percent (10%) of the tax due or fifty dollars (\$50.00). Such penalty shall be assessed and collected as part of the tax.

2. **Failure to timely pay tax.** If a taxpayer fails to pay the amount of tax due to the City on or before the date prescribed therefore, there shall be added a failure to timely pay penalty of ten percent (10%) of the unpaid tax amount. Such penalty shall be assessed and collected as part of the tax.

**Section 6. INTEREST**

If a taxpayer fails to pay the tax herein prescribed by the required date, interest shall be added at the rate of one percent (1%) per month, or fraction thereof, from the date at which the tax herein levied became delinquent. Such interest shall be assessed and collected as part of the tax.

**Section 7. PRESERVATION OF RECORDS; INSPECTION**

It shall be the duty of every person engaging or continuing in any business subject to the taxes herein levied to keep and maintain an accurate and complete set of records, books, and other information sufficient to allow the City, or any appointed agent, to determine the correct amount of tax due. The books, records, and other information shall be open and available for inspection by the City upon request at a reasonable time and location.

**Section 8. APPLICABILITY OF STATE LODGINGS TAX STATUTE**

This article and the taxes levied in this article 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 statute, except where inapplicable or where otherwise provided in this article, including all provisions of the state lodgings tax statute for enforcement and collection of taxes.

**State law reference:** Lodgings Tax, Code of Alabama, 1975, § 40-26-1 et seq.

**Section 9. ORDINANCE CUMULATIVE**

This ordinance shall not be construed to repeal any provisions of the general license code or any other ordinance of the City of Columbiana under which a privilege or license tax is levied, 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 fees and taxes imposed by the City of Columbiana.

**Section 10. SEVERABILITY**

Each section and provision of this ordinance is hereby declared to be an independent section or provision. If any section or provision shall be declared void, invalid, or unconstitutional, the remaining sections or provisions shall not be affected but shall remain in full force and effect.

**Section 13. EFFECTIVE DATE**

This ordinance shall become effective on the first day of December, 2005.