

ORDINANCE NUMBER 2009-3

AN ORDINANCE OF THE CITY OF HAMILTON TO AMEND ORDINANCE NUMBER 531 OF THE CITY OF HAMILTON TO ESTABLISH A PRIVILEGE OR LICENSE TAX WITHIN THE POLICE JURISDICTION AND CORPORATE LIMITS OF THE CITY OF HAMILTON

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

SECTION I. AMENDMENT.

(a) That Section 2, entitled "Tax levied within corporate limits amount, application", of Ordinance 531 of the City of Hamilton be and hereby is amended to read as follows:

SECTION 2. Tax levied within corporate limits; amount; application. 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 engaging within the corporate limits of the City on:

(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 place in which rooms or lodging are regularly furnished to transients for a consideration, said tax to be in an amount equal to seven percent (7%) of the charge for such room, rooms, or lodgings, including the charge for use or rental of personal property sold or services furnished in such room; provided, that charges for property sold or services furnished which are required to be included in the computation of the tax levied in Title 40-23-1, et seq., of the Code of Alabama, 1975, said article being commonly referred to as the State Sales Tax Statute, shall not be included in computing the tax herein levied.

(b) The tax referred to in the foregoing subsection (a) shall apply 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 thirty (30) days, or longer, nor shall it apply to the business of renting or furnishing space for accommodation of trailers.

(b) That Section 3, entitled "Tax levied within police jurisdiction; amount, application", of Ordinance 531 of the City of Hamilton be and hereby is amended to read as follows:

Section 3. Tax levied within police jurisdiction of city; amount; application. 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 engaging outside the corporate limits but within the police jurisdiction 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 place in which rooms or lodging are regularly furnished to transients for a consideration, said tax to be in an amount equal to seven percent (7%) of the charge for such room, rooms, or lodgings, including the charge for use or rental of personal property sold or services furnished in such room; provided, that charges for property sold or services furnished which are required to be included in the computation of the tax levied in Title 40-23-1, et seq., of the Code of Alabama, 1975, said article being commonly referred to as the State Sales Tax Statute, shall not be included in computing the tax herein levied.

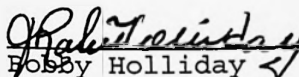
(b) The tax referred to in the foregoing subsection (a) shall apply to and be measured only by the charges for the rental of rooms or lodgings supplied to transients, and shall not apply to, or be measured by the charges for the rental of rooms or lodgings supplied for a period of thirty (30) days, or longer, nor shall it apply to the business of renting or furnishing space for accommodation of trailers.

SECTION II. INCLUSION. Other than as provided in Section 1 of this amendment, Ordinance 531 of the City of Hamilton is adopted, realleged and incorporated by reference as if fully set forth herein.

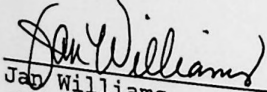
SECTION III. SEVERABILITY. Each and every provision of this ordinance is hereby declared to be an independent provision, and the holding of any provision hereof to be void or invalid, shall not affect any other provision hereof, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might be held invalid.

SECTION IV. EFFECTIVE DATE. This ordinance shall become effective on June 1, 2009.

Adopted and approved this the 20th day of April, 2009.


Robby Holliday
Mayor for the City of Hamilton

Authenticated:


Jan Williams
Clerk for the City of Hamilton