

Article 4. Definitions. Unless the context clearly indicates a different meaning, the words, terms and phrases used in this article shall have the following meanings:

"City" shall mean the City of Hamilton, Alabama.

"City Clerk" shall mean the City Clerk of the City.

"Public jurisdiction" shall mean the territory outside the corporate limits of the City.

"Person" shall mean any person, firm, corporation, partnership, association, partnership, or other fiduciary.

"Transient" shall mean a person to whom rooms or lodging are rented for a period of less than thirty days.

"Tax" shall mean any tax levied within corporate limits; amount, application. There shall be levied and collected in addition to all other taxes of every kind now imposed or hereafter imposed a tax upon every person engaging within the corporate limits of the City.

The tax shall be levied upon the rental or furnishing of any room or rooms or lodging to transient persons in hotels, motels, inns, tourist camps, tourist cabins, or any other place in which rooms or lodging are regularly furnished to transients for a consideration, and the tax shall be levied upon the charge for such rooms, events, or lodging, including the charge for use or rental of personal property sold or services furnished through means provided, that charges for property sold or services furnished shall not be included in computing the tax herein levied.

* * *

Councilman Stanley Mixon introduced the following ordinance in writing:

ORDINANCE NO. 531

BE IT ORDAINED by the Mayor and City Council of the **CITY OF HAMILTON, ALABAMA**, as follows:

Section 1. Definitions. Unless the context clearly indicates a different meaning, the words, terms and phrases used in this article shall have the following respective meanings:

“City” shall mean the City of Hamilton, Alabama.

“City Clerk” shall mean the City Clerk of the City.

“Police jurisdiction” shall mean the territory outside the corporate limits of the City but within its police jurisdiction.

“Person” shall mean any person, firm, corporation, partnership, association, administrator, trustee, or other fiduciary.

“Transient” shall mean a person to whom rooms or lodging are rented for a period of less than thirty (30) continuous days.

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 two per cent (2%) 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. 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 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 cabin, tourist camp, or any other place in which rooms or lodgings are regularly furnished to transients for a consideration, said tax to be in an amount equal to two per cent (2%) of the charge for such room, rooms, or lodgings, including the charge for use or rental of personal property and 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 State Sale Tax Statutes shall not be included in computing the tax herein levied.

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

Section 4. When tax due and payable; monthly report to City Clerk. The taxes levied under the provisions of this Ordinance, except as otherwise provided, shall be due and payable in monthly installments on or before the twentieth (20th) day of the month next succeeding the month in which the tax accrues. On or before the twentieth (20th) day of each month every person on whom the taxes herein are levied or imposed, shall render to the City Clerk on a form prescribed by the City Clerk, a true and correct statement showing the gross proceeds of the business subject to said tax for the then next preceding month, together with such other information as the City Clerk may demand and require, and at the time of making such monthly report the taxpayer shall compute the taxes due and shall pay to the City Clerk the amount of taxes shown to be due.

Section 5. Deferring credit rentals and charges. Any person subject to the taxes herein levied who conducts business on a credit basis may defer reporting credit rentals and charges until after their collection, and in the event he so defers reporting them, he shall thereafter include in each monthly report all credit collections made during the then preceding month and shall pay the amount of taxes measured thereby at the time of filing such report.

Section 6. Maintenance and preservation of records and books of account. It shall be the duty of every person engaging or continuing in any business subject to the taxes herein levied to keep and preserve suitable records of the gross proceeds of such

business and such other books or accounts as may be necessary to determine the amount of tax for which he or it is liable under the provisions of this article. Such records shall be kept and preserved for a period of two (2) years and shall be open for examination at any time by the City Clerk or other duly authorized representative of the city.

Section 7. Failure to keep records, render reports, pay tax, etc. Any person, firm or corporation, who shall fail to keep records required by this article, or refuse to permit such examination thereof, or shall fail to render any report required by this article, or who shall fail to pay the privilege or license tax levied under the provisions of this article before the same shall become delinquent, or who shall violate any other term or provisions of this article, shall be guilty of a misdemeanor and upon conviction shall be punishable by a fine of not less than \$500 nor more than \$1,000 or imprisonment for a period of six months, either or both, at the discretion of the court. Every failure shall constitute a separate offense and each day in which business is done without paying any delinquent license or privilege tax levied hereunder shall constitute a separate offense.

Section 8. Penalty for late payment. If reports are not filed within the time herein provided and the taxes not paid on the dates herein provided for, such person, firm or corporation shall pay the City the full amount of the tax together with interest at the rate of twelve per cent (12%) per annum from the date the payment of such tax became delinquent, a penalty of ten per cent (10%) of the amount of the tax, and a citation fee of five hundred (\$500), which tax, penalty and citation fee must be paid by such person and collected by the City Clerk.

Section 9. Adopted and approved this 17th day of March, 1997.

By *Ken. M. Mays*
Mayor

ATTEST:

Sue Page
Clerk

[SEAL]