

**ORDINANCE \_\_\_\_\_**  
**OCCUPATION (LODGING) TAX**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GOOD HOPE, ALABAMA, that the following ordinance is hereby approved and adopted:

**SECTION ONE:** There is hereby levied and imposed, in addition to all other taxes of every kind now imposed by law, or by an ordinance of the city, a privilege or license tax, paralleling the state tax, upon every person engaging or continuing in the city 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, in an amount to be determined by the application of the rate of 2½ percent of the charge for the rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in such rooms; provided, however, that there is exempted from the tax levied under this section any rentals or services taxed under the provisions of the state sales tax law provided for in Code of Alabama 1975, §40-23-1 et seq. The tax shall not apply to rooms, lodgings or accommodations supplied for a period of 30 continuous days or more in any place.

**SECTION TWO:** This subdivision and the taxes levied shall be subject to all definitions, exceptions, proceedings, requirements, rules, regulations, provisions, penalties, fines, punishments, discounts and deductions that are applicable to the tax levied by the state lodgings tax statutes (Code of Alabama 1975, §40-26-1 et seq.), except where in applicable or where otherwise provided in this ordinance, including all provisions of the state lodgings tax statutes for enforcement and collection of taxes.

**SECTION THREE:** The taxes levied under the provisions of Section One, herein, shall be due and payable in monthly installments on or before the 30<sup>th</sup> day of each 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 taxation under this subdivision shall render a true and correct statement showing the gross proceeds of business for the then next-preceding month, together with such other information as may be required as provided in this ordinance; and, at the time of making such monthly report, the person shall compute the amount of the taxes due hereunder and shall pay the amount of taxes shown to be due.

**SECTION FOUR:** any person subject to taxation under this section may add the amount of tax levied in Section One, herein, to the amount of the rental of rooms, lodgings, or accommodations and may collect the amount so added from the occupant of such rooms, lodgings, or accommodations, or from another person paying such rental; however, this section is not mandatory.

**SECTION FIVE:** This Ordinance shall not be construed to repeal any of the provisions of the general license tax regulations of the city, but shall be held to be

cumulative; and the amount of the taxes levied shall be in addition to the amounts of all other license taxes imposed by the city.

APPROVED AND ADOPTED THE \_\_\_\_ DAY OF \_\_\_\_\_, 2012.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk