

CITY OF ROANOKE LODGING TAX

ORDINANCE NO. 706

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

Section 1. Definitions.

Unless the context clearly indicates a different meaning, the words, terms and phrases used in this ordinance shall have the following respective meanings: "City" shall mean the City of Roanoke in the State of Alabama. "City Clerk-Treasurer" shall mean the City Clerk-Treasurer of the City. "Person" shall mean any person, firm, corporation, partnership, association, administrator, trustee, or other fiduciary. "Transient" shall mean a person to whom rooms or lodgings are rented for a period of less than thirty (30) continuous days. "Fiscal year" shall mean the period commencing on October 1 of any calendar year ending on September 30 of the then next succeeding calendar year.

Section 2. Levy of tax in the City.

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 in the City in:

- (a) The business of renting or furnishing any room or rooms or lodgings to transients in any hotel, motel, inn, tourist camp, tourist cabin, 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 eight (8) percent of the charge for such room, rooms, or lodgings, including the charge for use or rental of personal property and services furnished in such rooms; provided, that charges for property sold or services furnished which are required to be included in the computation of the tax levied in Chapter 23, of Title 40 of the Code of Alabama of 1975, as amended, said chapter of state statute commonly referred to as the State Sales Tax Statutes, shall not be included in computing the tax herein levied.

Section 3. Due date of taxes and monthly reports.

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 day of the month next succeeding the month in which the tax accrues.

Section 4. Interest and Penalty.

Any person who fails to pay the tax herein levied within the time required herein shall pay, in addition to the tax, a penalty of ten percent (10%) of the amount of the tax due, together with interest thereon at the rate of one-half of one percent per month, or fraction thereof, from the date at which the tax herein became due and payable, such penalty and interest to be assessed and collected as part of the tax: provided that the governing body of the City may, if a good and sufficient reason is shown, waive or remit the penalty or any portion thereof.

Section 5. Violation of this Ordinance is a misdemeanor.

(a) Any person subject to the provisions of this ordinance who fails for any reason to make the reports of any of them as herein required, or who fails to keep the records as herein required, shall be guilty of a misdemeanor and upon conviction shall be fined an amount not exceeding two hundred dollars, (\$200.00), for each offense, and in addition may be imprisoned in the city jail, or hard labor for the City not exceeding six months, one or both.

Section 6. Discount

Every person subject to paying the taxes levied herein and maintaining the records as prescribed herein may take a discount of five percent (5%) on the first hundred dollars, and two percent on any amount over one hundred dollars, provided all reports and returns are made and the taxes paid before the same becomes delinquent hereunder. In any case where reports and returns are not filed within the time herein provided and the tax is not paid as herein provided for, the person required to file such report and return shall not be entitled to any discount but shall pay to the City the full amount of tax together with the interest and penalty provided for in Section 4 hereof.

Section 7. Use of Proceeds.

The proceeds derived from the taxes herein levied shall be placed in the General Fund for the City, subject to appropriation by the governing body of the City for any lawful purpose of the City.

Section 8. Severability.

If any section, subsection, clause, provision or part of this ordinance shall be held to be invalid or unconstitutional in a court of competent jurisdiction, such holding or holdings shall not affect any other section, subsection, clause, provision or part of this ordinance which is in itself valid and constitutional.

Section 9. Effective Date.

This ordinance shall become effective upon its passage on the 22nd day of June, 1998, and the first payment of the taxes hereunder this ordinance shall be payable on the twentieth day of September, 1998.

Section 10. Information may not be divulged.

It shall be unlawful for any person connected with the administration of this ordinance to divulge any information obtained by him/her in the course of inspection and examination of the books of account, invoices, bank statements, sales tax records, state and federal income tax records, or other reports and memoranda of the taxpayer made pursuant to the provisions hereof, except to the Mayor, City Council, City Clerk, City Attorney, or their agents or representatives connected with the administration of this code, or pursuant to court proceedings or process.

This ordinance shall be in force and effective upon its passage and adoption as provided by law.

This 22nd day of June, 1998.

ATTEST:

Ellen Farmer
Ellen Farmer, City Clerk

Betty S. Ziglar
Mayor Betty S. Ziglar

Mark A. Bell
Councilmember

Walter K. Pittman
Councilmember

Eustace Robinson
Councilmember

James J. Hbley
Councilmember

Paul S. [Signature]
Councilmember

AN ORDINANCE TO AMEND SECTION 21 AND SCHEDULE 51 OF ORDINANCE NUMBER 695 OF THE CITY OF ROANOKE, ALABAMA, PROVIDING A SCHEDULE OF LICENSES FOR THE CITY OF ROANOKE, ALABAMA.

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

Section 21. Issuance Fee An issuance fee of five dollars (\$5.00) shall be charged by the City and paid by the licensee for the issuance of each license.

Schedule 51. Renting and or Leasing each person engaged in the business of renting and or leasing real property or personal property to others, including but not limited to apartments, office space, buildings, houses, office furniture and equipment shall pay a license tax based on gross receipts as follows:

On amount 2,000 and less.....	25.00
2,001 up to 5,000.....	37.50
5,001 up to 10,000.....	50.00

Plus an additional amount equal to 1/15 of one percent of all gross receipts over 10,000 but less than 100,000, and 1/30 of one percent of gross receipts in excess of 100,000.00.

This ordinance shall be in force and effective upon its passage and adoption as provided by law.

This 10th day of November, 1997.

ATTEST:

Ellen Farmer
Ellen Farmer, City Clerk

Betty S. Ziglar
Mayor Betty S. Ziglar

Walter Smith

August Johnson

Mark G. Bell

Jeffrey

Thomas J. Holley