

ORDINANCE NO. 1489 - 16

PURSUANT TO THE PROVISIONS OF CODE OF ALABAMA 1975 SECTIONS 11-51-200 THROUGH 11-51-207, THIS ORDINANCE LEVIES A PRIVILEGE OR LICENSE TAX UPON PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF RENTING OR FURNISHING ROOMS, LODGINGS, OR ACCOMMODATIONS TO TRANSIENTS IN THE CITY OF MUSCLE SHOALS, ALABAMA, AND WITHIN ITS POLICE JURISDICTION; AND PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

Pursuant to the provisions of Code of Alabama 1975 Sections 11-51-200 through 11-51-207, be it ordained by the City Council of the City of Muscle Shoals, in the State of Alabama, as follows:

Section 1. 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, firm or corporation engaging or continuing with the City of Muscle Shoals in the business of renting or furnishing any room or rooms, lodgings 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 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. Provided, however, there is exempted from the tax levied rooms, lodgings or accommodations supplied for a period of one hundred and eighty (180) continuous days or more in any place.

Section 2. Tax Levied in Police Jurisdiction. Every person who is subject to the provisions of this ordinance in the business of furnishing rooms, lodgings, or accommodations to transients within the police jurisdiction of the City of Muscle Shoals shall remit one-half of the lodgings or license tax under the preceding section for the renting or furnishing of rooms, lodgings or accommodations covered under the terms and provisions of this ordinance.

Section 3. Provisions of State Lodgings Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the State Lodgings Tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State Lodgings Tax statutes for enforcement and collection of taxes.

Section 4. Use of Proceeds. The proceeds from the tax herein levied remaining after payment of the costs of collecting said tax, including all charges of the administration for such collection and paid over to and received by the city shall be distributed to the City general fund for the use of City operations.

Section 5. Effective Date. This ordinance shall become effective on the first day of June, 2016, and the first payment of taxes hereunder shall be due and payable on the twentieth day of July, 2016.

Section 6. Adopted and approved this 5<sup>th</sup> day of April, 2016.

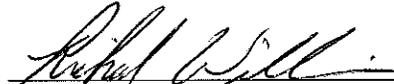
  
\_\_\_\_\_  
Council President

ATTEST:

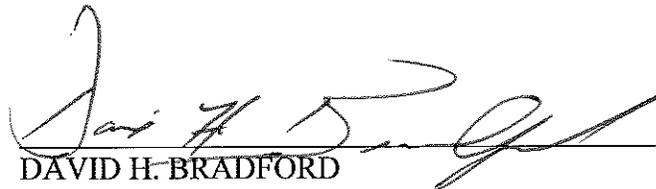
  
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City Clerk

TRANSMITTAL

I hereby certify that the foregoing Ordinance Number 1489 - 16 was passed on the 4<sup>th</sup> day of April 2016 by the City Council of the City of Muscle Shoals and was transmitted to the Mayor on the 5<sup>th</sup> day of April 2016 at 1:00 o'clock p.m.

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

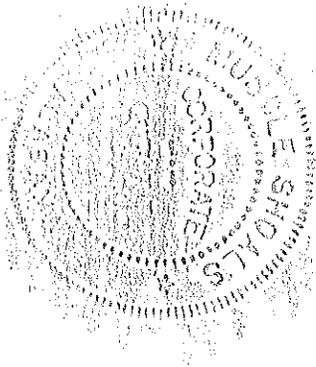
APPROVED on April 5, 2016 at 1:00 o'clock p .m.

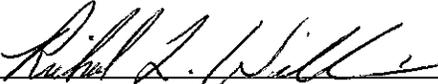
  
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DAVID H. BRADFORD  
Mayor of the City of Muscle Shoals, Alabama

CERTIFICATE

I, Richard L. Williams, the City Clerk of the City of Muscle Shoals, Alabama, do hereby certify that the above and foregoing is a true and correct copy of an Ordinance duly passed and adopted by the City Council of the City of Muscle Shoals, Alabama at a regular meeting of the Council held on the 4<sup>th</sup> day of April 2016 and that said Ordinance is on file in the Office of the City Clerk.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City on this 5<sup>th</sup> day of April 2016.



  
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RICHARD L. WILLIAMS  
CITY CLERK

**CERTIFICATE OF POSTING**

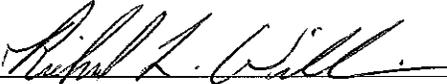
I, Richard L. Williams, City Clerk for the City of Muscle Shoals, Alabama, hereby certify that the above and foregoing Ordinance was duly and properly adopted by the Council of the City of Muscle Shoals, Alabama at a regular meeting of the said Council held on the 4<sup>th</sup> day of April 2016 at 6:00 o'clock p.m. in said City.

The said Ordinance has been duly and properly published on this the 5<sup>th</sup> day of April 2016 by posting a copy of said Ordinance at the Office of the Mayor at City Hall in the City of Muscle Shoals, Alabama; Muscle Shoals Public Library; Muscle Shoals Recreation Building # 1, Gattman Park; and First Metro Bank, Muscle Shoals Branch; being four conspicuous public places lying and being within the City of Muscle Shoals, Alabama, there being no newspaper published and of general circulation in the City of Muscle Shoals, Alabama.

I certify that a copy of the said Ordinance has been posted to the City's website which may be found at [www.cityofmuscleshoals.com](http://www.cityofmuscleshoals.com).

Reasonable steps will be undertaken to maintain the postings for not less than thirty (30) days.

This 5<sup>th</sup> day of April, 2016.

  
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RICHARD L. WILLIAMS  
CITY CLERK