

RESOLUTION NO. _____

A RESOLUTION OR ORDINANCE ESTABLISHING A TAX ON ANY PERSON, FIRM, CORPORATION OR OTHER ENTITY ENGAGED IN THE BUSINESS OF RENTING OR FURNISHING ROOMS OR LODGINGS TO TRANSIENTS WITHIN ST. CLAIR COUNTY, ALABAMA.

Pursuant to the provisions of the laws of the State of Alabama BE IT ORDAINED OR RESOLVED by the Commission of St. Clair County, Alabama:

Section 1. Definitions and Use of Phrases:

Unless the context clearly indicates a different meaning, the words, terms and phrases used in this Resolution shall have the following respective meanings:

"Clerk/Treasurer" - The Clerk and Treasurer of the St. Clair County Commission.

"Commission" - The St. Clair County Commission or other governing body of the County that may succeed to the functions of said St. Clair County Commission.

"County" - St. Clair County, Alabama.

"Person" - Any person, firm, corporation, partnership, association, administrator, trustee or other fiduciary.

"Transient" - A person to whom room or lodgings are rented for a period of less than thirty (30) consecutive days.

Section 2. Construction of Resolution or Ordinance:

This article shall not be held or construed to cancel or repeal any other Resolution or Ordinance under which a privilege or license tax is levied but shall be cumulative thereof.

Section 3. Levy and Amount of Tax:

In addition to all other taxes now imposed by law, there is hereby levied and shall be collected as herein provided a transient occupancy tax upon every person engaging within the County, with the exception of those persons and business located within the corporate limits of the City of Pell City, Alabama, 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 rooms or lodgings that are regularly furnished to transients for a consideration, a tax in the amount of Two Per Cent (2%) of the gross income received by such person from the renting of rooms or apartments.

(b) The tax referred to in Section 3(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) consecutive days or longer, nor shall it apply to the business of renting or furnishing space of accommodation of trailers for a period of thirty days or longer.

In addition to all other taxes now imposed by law, there is hereby levied and shall be collected as herein provided a transient occupancy tax upon every person engaging within the corporate limits of the City of Pell City in:

(c) 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 rooms or lodgings that are

regularly furnished to transients for a consideration, a tax in the amount of One Per Cent (1%) of the gross income received by such person from the renting of rooms or apartments.

(d) The tax referred to in Section 3(c) 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) consecutive days or longer, nor shall it apply to the business of renting or furnishing space of accommodation of trailers.

Section 4. Exemptions:

The following are exempted from the computation of the amount of the tax levied:

The gross proceedings accruing from the renting or furnishing rooms or lodgings to transients which the County is prohibited from taxing under the Constitution or laws of the United States or under the Constitution or Laws of the State of Alabama.

Section 5. When Payment Due:

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

(c) If any person subject to this Resolution or Ordinance should fail to render any report required hereby or should wilfully make a false statement of acts in the statements or returned required under, he shall be guilty of a misdemeanor and upon conviction shall be punished as provided in Section 8 hereof.

Section 6. Discount for Prompt Payment:

A discount equal to Two Per Cent (2%) of the total amount of any monthly installment of the tax provided for in this Resolution or Ordinance shall be allowed to each taxpayer upon the filing of the monthly report at the time provided for and upon payment of the amount of such monthly installment (minus such two per cent (2%) discount) at the time such installment is required to be paid. No such discount shall be allowed with respect to any monthly payment of the tax levied unless the same is paid and the report applicable thereto is filed in the form and at the time required under this Resolution or Ordinance.

Section 7. Records:

(a) It shall be the duty of every person engaging in or continuing in any business subject to the taxes herein levied to keep and preserve suitable records of the gross proceeds of any such business and such other books or accounts as may be necessary to determine the amount of tax for which he is liable under the provisions of this Resolution or Ordinance. Such records shall be kept and preserved for a period of three (3) years; and all such books and other records shall be open for examination at any time by the Clerk/Treasurer of the County or her/his authorized representative.

(b) The books, records and accounts mentioned above shall at all times be open to examination by the Clerk/Treasurer or his/her authorized representative upon request by the Clerk/Treasurer. Upon demand by the Clerk/Treasurer or his/her authorized representative, it shall be the duty of any person subject to this tax to submit to the Clerk/Treasurer or his/her authorized representative for inspection and examination during reasonable business hours, in the County, all books of account. Each occurrence of a failure to keep records, or allow examination thereof shall constitute a separate offense.

Section 8. Violation/Penalties:

(a) It shall be unlawful and an offense against the County for any person, firm, association or corporation to carry on any business or do any act required by this Resolution or Ordinance without the payment of the tax in the manner herein required. It shall be unlawful for any such person to fail or refuse to make any report or to make a false report.

(b) Any person, firm or corporation subject to this Resolution or Ordinance who fails to make the reports required or who fails to keep the records as herein required shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than Twenty-five Dollars (\$25.00) nor more than Five Hundred Dollars (\$500.00) for each offense. Each month of such failure shall constitute a separate offense.

(c) Any person, firm or corporation subject to this Resolution or Ordinance who fails to pay, within the time provided in Section 5 hereof, any tax levied by this Ordinance or Resolution for which he is liable shall be deemed to be doing business without a license and shall pay, in addition to the tax, a penalty of ten per cent (10%) of the amount of tax due (but in no instances less than \$5.00), together with interest thereon at the rate of one-half of one per cent (1/2 of 1%) per month from the date on which the tax became due until it is paid, the penalty and interest to be assessed and collected as a part of the tax; provided, that the County may for good and sufficient reason shown to waive it or remit the said ten per cent (10%) penalty or any portion thereof.

Section 9. Use of Proceeds:

(a) All taxes received from the tax hereby levied shall be assessed and collected by the St. Clair County Commission or its designated agents.

(b) One-half (1/2) of the proceeds from the tax hereby levied county-wide but excluding the proceeds from the tax levied within the corporate limits of the City of Pell City, Alabama, (less the cost of collection thereof) shall be distributed to the St. Clair County Board of Education to be used exclusively for school purposes for all schools under the jurisdiction of the said St. Clair County Board of Education.

Section 10. Severability:

Each and every provision of this Resolution or Ordinance is hereby declared to be an independent provision, and the holding of any provision hereof to be void and invalid shall not affect any other provisions of this Resolution or Ordinance.

Section 11. Effective Date:

This Resolution or Ordinance shall become effective January 1, 1994.

ADOPTED this 23 day of November, 1993.

I, Sue C. Wilson, Clerk and Treasurer of the St. Clair
County Commission, do hereby certify that the above Resolution was
duly adopted by the St. Clair County Commission at a regular meeting
held on the 23 day of November, 1993.

Sue C. Wilson
Clerk/Treasurer