

ORDINANCE NO. 2025-001

AN ORDINANCE REPEALING ORDINANCE NUMBER 2007-001 (DATED MARCH 22, 2007), AND THE ORDINANCE AMENDING SAME (DATED DECEMBER 4, 2008), AND IMPOSING LODGING TAXES IN THE CITY OF CREOLA, ALABAMA

BE IT ORDAINED by the City of Creola, 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 Creola in the State of Alabama.

The "City Revenue Agent" shall mean the revenue officer of the City, as designated from time to time by the Mayor of the City of Creola, or in the absence of a specific designation, the City Clerk.

"Person" shall mean any person, firm, corporation, partnership, limited liability company, association, administrator, trustee, or other fiduciary.

"Transient" shall mean a person to whom rooms or lodgings are rented for a period of *less* than one hundred eighty (180) continuous days.

"Tax year" or "taxable year" shall mean the calendar year.

Section 2. Levy of Tax in City

There is hereby levied and imposed in addition to all other taxes of every kind now or heretofore imposed by law, a privilege or license tax upon every person engaging in:

(a) The business of renting or furnishing any room or rooms or lodgings to transients in any hotel, motel, inn, tourist cabin, vacation rental, or any other place in which rooms or lodgings or premises are regularly furnished to transients for a consideration, said tax to be in an amount equal to eight percent (8%) of the charge for such room, rooms, premises, 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 by Alabama Sales Tax Statutes, shall not be included in computing the tax herein levied; or

(b) The business of renting or furnishing space for accommodation of trailers, recreational vehicles or other portable housing units for a consideration, said tax to be in an amount equal to eight percent (8%) of the charge for such trailer and trailer space; provided, however, that trailer

space for use of washing power, garbage collection, water supply, and other such charges shall not be included in the measure of said tax, but only the charge for trailer space proper shall be so included.

The amount of the taxes specified in this Section 2 shall be in addition to the applicable Amount of taxes and license fees provided for in any other ordinance of the City. The tax referred to in the foregoing section (2) (a) shall apply only to, and be measured only by the charges for, the rental of rooms, premises, or lodgings supplied to transients, and shall not apply to, or be measured by the charges for, the rental of rooms, premises, or lodgings supplied for a period of one hundred eighty (180) continuous days., or longer. The tax levied in the foregoing subsection (b) shall apply only to , and be measured only by the charges for the rental of trailers for accommodation and space.

Section 3. Collection of Tax

The provisions of this ordinance shall be administered and the tax herein levied shall be collected in accordance with the procedures set forth in Ordinance No. 212, adopted April 4, 1992 (as heretofore and hereafter amended from time to time), known as the "Sales Tax Ordinance" for administering and collecting the tax therein levied, and for such purposes there are hereby incorporated into this ordinance by reference all applicable portions of said Ordinance, as amended, together with the definitions applicable to said sections contained in the Sales Tax Ordinance; provided, that wherever in the said provisions the term "gross proceeds of sales" or "gross receipts" shall appear, the same for the purpose of this ordinance shall be construed to mean the charges subject to tax as set out above; provided further, in the event of the repeal of the Sales Tax Ordinance, such repeal shall not operate to eliminate the tax collection procedures contained herein to the extent they are incorporated in this article by reference, unless the ordinance providing for such repeal shall clearly indicate such a result.

Section 4. Violation of this ordinance a misdemeanor

- (a) Any person subject to the provisions of this ordinance who fails for any reason to make the reports of them as herein required, (or as required in the sales Tax Ordinance), or who fails to keep the records as herein or therein required, or fails to pay any tax due hereunder shall be guilty of a misdemeanor and upon conviction shall be fined not less than one hundred dollars (100.00), nor more than one thousand dollars (\$1000.00), for each offense, and in addition may be imprisoned in the municipal jail for a period not to exceed six (6) months. Each day of such violation shall constitute a separate offense.
- (b) Any person subject to the provision of this ordinance who willfully refuses to make the reports herein required or or required by the Sales Tax Ordinance, and/or who refuses to permit the examination of his or its records by the City Revenue Agent or the designee of the Mayor, (which is hereby expressly authorized)or other duly authorized agent of the City, shall be guilty of a misdemeanor, and upon conviction shall be fined not less than one hundred dollars (\$100.00), nor more than one thousand dollars (\$1000.00), for each offense, and in addition may be imprisoned in the municipal jail for a period not to exceed six (6) months.

- (c) Each offense set forth in subsection (a) or (b) above, and each failure to act within 10 days from any written demand of the City Revenue Agent or the authorized officer of the City to examine, inspect or audit such records shall constitute a separate offense.

Section 5. 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 tax due, such penalty 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 6. Use of Proceeds

The proceeds derived from the lodging tax herein levied shall be placed in the General Fund for the City of Creola, Alabama, subject to appropriation by its City Council for any lawful purpose of the city.

Section 7. 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 holding shall not affect any other section, subsection, clause, provision or part of this ordinance which is in itself and of itself valid and constitutional.

Section 8. 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 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 or the taxpayer made pursuant to the provisions hereof, except to the Mayor, the City Council, then City Revenue Agent, the City Clerk, any other officer designated by the Mayor, or to the City Attorney or City Prosecutor, or their agents or representative connected with the administration of this Code, or pursuant to court proceedings or process.

Section 9. Repeal of prior ordinances

Ordinance No. 2007-001, adopted on March 22, 2007, and any amendment thereto, including but not limited to that certain amending ordinance adopted on December 4, 2008, are repealed as of the effective date of this Ordinance.

Section 10. Effective date

This Ordinance shall become effective immediately upon passage and adoption by the City Council of the City of Creola and publication as required by law. Nothing contained herein shall prevent the collection of any lodging taxes due and not yet paid pursuant to Ordinance number 2007-001

and any prior amendment thereto, but prior to the adoption of this Ordinance. Any taxes due pursuant to any previous lodging tax ordinance which are repealed by this Ordinance, shall become due under the provisions of this Ordinance after adoption and publication as required by law.

ADOPTED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF CREOLA,
ALABAMA, THIS 24th DAY OF July, 2025.

DONALD NELSON
Mayor

ATTEST:

MARCY BROWN
City Clerk