

# **CITY OF BAYOU LA BATRE**

## **ORDINANCE NO. 2000-436**

### **AN ORDINANCE TO IMPOSE LODGING TAXES**

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**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BAYOU LA BATRE, 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 Bayou La Batre, in the State of Alabama. "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 and ending on September 30, of the then next succeeding 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 imposed by law, a privilege or license tax upon every person engaging in 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 the amount equal to six percent (6%) 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 by Alabama 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. On or before the twentieth day of each month commencing with the month of February, 2001, every person on whom the taxes herein levied are imposed, shall render to the City Clerk, a true and correct statement showing the gross proceeds of the business subject to said tax for the then next preceding month, together with such other information as the City Clerk may require, and at the time of making such monthly report the tax payer shall compute the taxes due and shall pay to the City Clerk the amount of taxes shown to be due.

**SECTION 4. CREDIT COLLECTIONS.**

Any person subject to the taxes herein levied who conducts business on a credit basis may defer reporting credit rentals and charges until after their collection, and in the event he so defers reporting them, he shall thereafter include in each monthly report all credit collections made during the then proceeding month and shall pay the amount of taxes measured thereby at the time of filing such report.

**SECTION 5. ANNUAL RETURNS.**

On or before thirty (30) days after the end of each fiscal year, each person subject to the taxes as herein levied shall file with the City Clerk a return, verified by oath, showing the gross proceeds of business done during such fiscal year, shall compute the amount of tax chargeable against such person in accordance with the provisions of this ordinance, shall deduct the amount of monthly payments made as hereinbefore provided, if any have been made, and pay to the City Clerk with said report the residue of the taxes herein levied that are chargeable against such person.

**SECTION 6. MAINTENANCE OF RECORDS.**

It shall be the duty of every person engaging or continuing in any business subject to the taxes herein levied, to keep and preserve suitable records of the gross proceeds of such business and such other books or accounts as may be necessary to determine the amount of tax for which he or it is liable under the provisions of this ordinance. Such records shall be kept and preserved for a period of two (2) years and shall be open for examination at any time by the City Clerk or other duly authorized representative of the City.

**SECTION 7. OATHS, WHEN REQUIRED.**

The monthly reports herein required to be made are not required to be made on oath; but the annual returns provided for in Section 5, hereof shall be sworn to by the taxpayer or his agent before some officer authorized to administer oaths; and any false statement of a material fact made with intent to defraud shall constitute perjury, and upon conviction thereof the person so convicted shall be punishable as provided by law.

**SECTION 8. VIOLATION OF THIS ORDINANCE.**

- (A) Any person subject to the provisions of this ordinance who fails for any reason to make the reports or 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 not less than one hundred dollars (\$100.00), nor more than five hundred dollars (\$500.00), for each offense. Each month of such failure shall constitute a separate offense and in addition may be imprisoned in the county jail for a period not to exceed six (6) months. Each month of failure to make such report shall constitute a separate offense, and each refusal of a written demand of the City Clerk to examine, inspect or audit such records 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 who refuses to permit the examination of his or its records by the City Clerk, 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 five hundred dollars (\$500.00), for each offense, and in addition may be imprisoned in the county jail for a period not to exceed six (6) months. Each month of failure to make such report shall constitute a separate offense, and each refusal of a written demand of the City Clerk to examine, inspect or audit such records shall constitute a separate offense.

#### **SECTION 9. 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, 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 levied 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 10. USE OF PROCEEDS.**

The proceeds derived from the taxes herein levied shall be placed in the general fund.

#### **SECTION 11. 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 and of itself valid and constitutional.

**SECTION 12. EFFECTIVE DATE.**

This ordinance shall become effective at 12:01 o'clock, a.m. on the 1<sup>st</sup> day of January, 2001, and the first payment of taxes hereunder shall become delinquent unless paid on or prior to February 20, 2001.

**SECTION 13. 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 of the taxpayer made pursuant to the provisions hereof, except to the Mayor, the City Council, the City Clerk, the City Attorney, or their agents or representatives connected with the administration of this Code, or pursuant to court proceedings or process.

**ADOPTED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF BAYOU  
LA BATRE, ALABAMA, THIS 12<sup>th</sup> DAY OF DECEMBER, 2000.**

  
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**STANLEY WRIGHT, MAYOR**

**ATTEST:**

  
\_\_\_\_\_  
**IMELDA McCLELLAN, CITY CLERK**

**CITY OF BAYOU LA BATRE  
13785 S.WINTZELL AVENUE  
BAYOU LA BATRE, AL. 36509  
MONTHLY LODGING TAX**

NAME:  
ADDRESS:

MONTH OF \_\_\_\_\_, 2006

(This report must be filed with the City Clerk on or before the 20th day of each month, for the previous month's business.)

**TOTAL GROSS CHARGES (BOTH CASH & CREDIT) FROM  
RENTAL OF ROOMS, LODGINGS, ACCOMMODATIONS,  
AND SERVICES FURNISHED FOR THE PERIOD COVERED  
BY THIS REPORT** \_\_\_\_\_

\$ \_\_\_\_\_

**AMOUNT OF TAX DUE (6% OF ABOVE LINE)** \_\_\_\_\_

**Penalty (10%)** \_\_\_\_\_

**Remittance Herewith** \_\_\_\_\_

**(Penalty of 10% of tax due applies for late payment)**

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**DECLARATION**

I \_\_\_\_\_, the \_\_\_\_\_ of \_\_\_\_\_

whose address is \_\_\_\_\_

declare that the statement here submitted is true and correct and that the gross charges are supported by signed tickets, copies of which are on file in our office.

DATE: \_\_\_\_\_

Signature \_\_\_\_\_