ORDINANCE NO. <u>1531</u>

AN ORDINANCE AMENDING ORDINANCE NO. <u>1176</u> AND ORDINANCE NO. <u>1222</u> KNOWN AS THE CITY OF FAIRHOPE'S LODGING TAX ORDINANCE

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FAIRHOPE ALABAMA, as follows:

The ordinance known as the City of Fairhope's Lodging Tax Ordinance No. <u>1176</u> and Ordinance No. <u>1222</u> are hereby amended in respect to the certain sections below and all other sections within these ordinances remain as written and adopted:

Section 1. Levy of Tax in the City. For the privilege of engaging or continuing within the city in the business activities hereinafter referred to, there is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the person on account of the business activities and in the amounts to be determined by the application of rates against gross receipts as follows:

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 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 four (4) percent 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. The tax shall not apply to rooms, lodgings or accommodations supplied for a period of one hundred eighty (180) continuous days or more in any place.

Section 2. Levy of Tax in the Police Jurisdiction. For that privilege of engaging or continuing in the business activities hereinafter referred to within the police jurisdiction of the city outside of its corporate limits, there is hereby levied, in addition to all taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the persons on account of the business activities and in the amounts to be determined by the application of rates against gross receipts as follows:

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 in the business or 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 two (2) percent 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. The tax shall not apply to rooms, lodgings, or accommodations supplied for a period of one hundred eighty (180) continuous days or more in any place.

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Severability. The sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraphs and sections, since the same would have been enacted by the municipality council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.

Effective Date. This ordinance shall take effect immediately upon its due adoption and publication as required by law.

ADOPTED AND APPROVED THIS 9TH DAY OF FEBRUARY, 2015

ATTEST:

City Clerk