

MOODY
Posted 3/18/15

Effective March 1, 2008.

The City of Moody notified the Department of Revenue regarding a rate increase that occurred previously on their lodgings tax. The rate is as shown below:

	<u>OLD</u> <u>RATES</u>	<u>NEW</u> <u>RATES</u>
Lodgings Tax:		
General Rate	2.000	6.000

If you have any questions about your City of Moody lodgings taxes, please contact:

City of Moody
2900 Daniel Drive
Moody, AL 35004
(205) 640-5121

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE
Sales, Use & Business Tax Division
P.O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490

ORDINANCE NO. M2008-02-25

**AN ORDINANCE TO AMEND ORDINANCE M99-09-27
OF THE CITY OF MOODY, ALABAMA, AND ANY SUBSEQUENT
AMENDMENTS TO SAID ORDINANCE REGARDING HOTEL -
MOTEL OCCUPANCY TAX**

WHEREAS, on February 25, 2008, a regular scheduled Council Meeting was held by the City Council (the "Council") of the City of Moody, Alabama (the "City"), regarding a proposed amendment to the Ordinance that regulates and sets taxes for Hotel- Motel Occupancy Tax and was replaced as follows:

WHEREAS, the proposed amendment to the ordinance was to consider amendments to M99-09-27 that amends the M-88-04-25 which levied the said taxes as follows:

Section 1: That Section 36, entitled "Hotels - Motels" is hereby repealed and is revised and restated as follows:

HOTELS-MOTEL OCCUPANCY TAX

Sec. 2 Tax levied within city limits; amount.

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 within the Corporate limits of the city in:

- (1) The business of renting or furnishing any room or rooms or lodging 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 an amount equal to 6% of the charge for such room, rooms, or lodgings; provided, that charges for property sold or services furnished which are required to be included in the computation of the tax levied in Article 1, Chapter 23, of Title 40 of the code of Alabama of 1975, said article being commonly referred to as the State Sales Tax Statues, shall not be included in computing the tax herein levied.
- (2) The tax referred to in the foregoing subsection (1) 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) continuous days, or longer, nor shall it apply to the business of renting or furnishing space for accommodations of trailers.

Section 2: That all other provisions of Ordinance No. M99-09-27 and M-88-04-25 not specifically amended, revised or replaced shall remain unaltered and unamended and in full force and effect.

Section 3: That all ordinances or parts of ordinances in conflict herewith are, to the extent of such conflict, hereby repealed.

Section 4: That this ordinance shall become effective upon passage, approval and publication as required by law.

ADOPTED and APPROVED this the 25th day of February, 2008.

City of Moody, Alabama

Mayor Joe Lee

Attest
Patsy Beal

