

**AN ORDINANCE IMPOSING A LODGING TAX ON SHORT TERM RENTALS
ORDINANCE 883-2021**

Section 1 – Short term rentals – lodging tax rates

Every person in the city or in its police jurisdiction who rents or furnishes any room, lodging or accommodation as a short term rental as defined in the Zoning Ordinance of the City of Helena, Alabama, Article XXIX, Section 1, shall take out and pay to the city a short term rental lodging tax for each short term rental location as follows:

- 1.1 If such business is being conducted within the corporate limits of the city the short term rental lodging tax shall be in the amount to be determined by the application of the rate of ten (10) per cent of the charge for such room, lodging or accommodation including the charge for use or rental of personal property or services furnished in such room.

Of the lodging tax collected by the City of Helena for short-term rental lodging conducted within the corporate limits of the city, eight (8) per cent shall be used to fund city road maintenance and improvement (Accounting Code 001, Capital Outlay) and two (2) per cent shall be used toward the city's tourism marketing expenses in a new code to be determined.

- 1.2 If such business is being conducted outside the corporate limits but within the police jurisdiction of the city the short term rental lodging tax herein levied shall be determined by the application of the rate of five (5) per cent of the charge for such room, lodging, or accommodation including the charge for use or rental of personal property or services furnished in such room. In no event shall such short term rental lodging tax exceed an amount equal to one-half (1/2) the amount of the tax applicable within the corporate limits.

Of the lodging tax collected by the City of Helena for short-term rental lodging conducted outside the corporate limits but within the police jurisdiction of the city, four (4) per cent shall be used to fund city road maintenance and improvement (Accounting Code 001, Capital Outlay) and one (1) per cent shall be used toward the city's tourism marketing expenses in a new code to be determined.

Section 2 – Payment due date; delinquency

- 2.1 The short term rental lodging tax levied under Section 1 shall be in addition to every other licenses levied and shall be due and payable in monthly installments on or before the twentieth day of the month succeeding the month in which the license accrued. The licensee shall compute the amount of tax due and pay the same to the revenue department at the time of making monthly report required by Section 3.
- 2.2 Delinquency – Any person who fails to pay the short term rental lodging tax levied by Section 1 within the time required shall pay an additional tax

equal to ten (10) per cent of the tax due as a penalty. Such penalty shall be assessed and collected as part of the short term rental lodging tax. Penalty funds shall be used to fund city road improvements and maintenance (Accounting code 001, Capital Outlay).

Section 3 – Filing statement

- 3.1 On or before the twentieth day of each month every person upon whom a license is levied by Section 1 shall render to the revenue department a true and correct statement showing the gross taxable income of such person's business licensed for the preceding month, together with such information that the revenue director may demand and require.
- 3.2 Individuals utilizing a third party for lodging tax collections shall submit a transaction history detail provided by the third party or other similar document that shows gross lodging taxable, net taxable, any deductions, and gross tax due.

Section 4. Severability: Should any section or provision of this ordinance be declared by a court of competent jurisdiction to be invalid, that decision shall not affect the validity of the ordinance as a whole or any part thereof, other than the part so declared to be invalid.

Section 5. This Ordinance shall become effective October 1, 2021 upon its enactment and publication as required by law.

ADOPTED AND APPROVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF HELENA, ALABAMA ON THE 23rd DAY OF AUGUST 2021.

[Seal]



Attest:

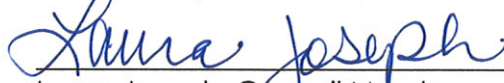
Amanda Traywick, City Clerk


J. Brian Puckett, Mayor


Leigh Hulsey, Council Member


Chris VanCleave, Council Member


Alice Lobell, Council President


Laura Joseph, Council Member


Harold Woodman, Council Member



RESOLUTION

No. 10192021

Amend Ordinance 883-2021

WHEREAS, to amend City of Helena Ordinance 883-2021 to comply with Alabama Transient Occupancy Tax, Section 11-51-202 to levy of excise or use tax authorized; levy of lodgings tax authorized to be in parallel of the state levy to apply to all rentals not exceeding 180 days.

WHEREAS, to amend City of Helena Ordinance 883-2021 to become effective January 1, 2022.

Now, Therefore, BE IT RESOLVED BY THE MAYOR OF THE CITY OF HELENA, ALABAMA, that Ordinance 883-2021 be amended as stated above on October 19, 2021.



J. Brian Puckett, Mayor

Attest: Amanda Traywick, City Clerk