ORDINANCE NO. <u>2022-006</u>

PURSUANT TO THE PROVISIONS OF <u>CODE OF ALABAMA 1975</u> SECTIONS 11-51-200 THROUGH 11-51-207, THIS ORDINANCE LEVIES A PRIVILEGE OR LICENSE TAX UPON PERSONS, FIRMS OR CORPORATIONS ENGAGED IN THE BUSINESS OF RENTING OR FURNISHING ROOMS, LODGINGS, OR ACCOMMODATIONS TO TRANSIENTS IN THE TOWN OF INDIAN SPRINGS VILLAGE, ALABAMA; PROVIDES PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

Pursuant to the provisions of Code of Alabama 1975 Sections 11-51-200 through 11-51-207, be it ordained by the Town Council of the Town of Indian Springs Village, in the State of Alabama, as follows:

Section 1. Levy in Town. 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 or continuing with the Town of Indian Springs Village 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 seven percent (7%) 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. Provided, however, there is exempted from the tax levied rooms, lodgings or accommodations supplied for a period of one hundred and eighty (180) continuous days or more in any place.

Section 2. <u>Provisions of State Lodgings Tax Statutes Applicable to this Ordinance and Taxes Herein Levied</u>. This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the State Lodgings Tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the State Lodgings Tax statutes for enforcement and collection of taxes.

Section 3. This Ordinance Cumulative to General License Code or Ordinance. This ordinance shall not be construed to repeal any of the provisions of the general license code or ordinance of the Town, but shall be held to be cumulative, and the amounts of the taxes herein levied shall be in addition to the amounts of all other license taxes imposed by the Town by its general license code or ordinance.

Section 4. <u>Severability</u>. Each and every provision of this ordinance is hereby declared to be an independent provision and the holding of any provision hereof to be void and invalid for any reason shall not affect any other provision hereof, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might have been held invalid.

ADOPTED: This the 1st day of November, 2022.

Herb Robins

Council Chairman Pro Tem

ADOPTED: This the 1st day of November, 2022.

Brenda Bell-Guercio

Mayor

ATTESTED: This the 1st day of November, 2022.

Vickie Lewis Town Clerk

CERTIFICATION OF TOWN CLERK

STATE OF ALABAMA) SHELBY COUNTY)

I, Vickie Lewis, Town Clerk of the Town of Indian Springs Village, Alabama, do hereby certify that the above and foregoing is a true and correct copy of an Ordinance duly adopted by the Town Council of the Town of Indian Springs Village, Alabama, on the 1st day of November, 2022.

The above and foregoing ordinance was published on the 15^{\ddagger} day of November, 2022, by posting copies thereof in three public places within the Town:

1. Indian Springs Village Town Hall,

2. North Shelby County Fire Station No. 1, and

3. North Shelby County Fire Station No. 2.

Witness, my thand, and seal of office this day of November, 2022.

Vickie Lewis Town Clerk

CERTIFICATION OF TOWN CLERK

STATE OF ALABAMA	`
SHELBY COUNTY	1

I, Vickie Lewis, Town Clerk of the Town of Indian Springs Village, Alabama, do hereby certify that the above and foregoing is a true and correct copy of an Ordinance duly adopted by the Town Council of the Town of Indian Springs Village, Alabama, on the 1st day of November, 2022.

The above and foregoing ordinance was published on the by posting copies thereof in three public places within the Town:

1. Indian Springs Village Town Hall,

2. North Shelby County Fire Station No. 1, and

3. North Shelby County Fire Station No. 2.

Witness my hand and seal of office this 10th day of November, 2022.

Vickie Lewis, Town Clerk

