

O R D I N A N C E NO. 5-93-1

AN ORDINANCE TO LEVY AND IMPOSE A PRIVILEGE OR LICENSE TAX ON THE RENTAL OF ROOMS TO TRANSIENTS.

BE IT ORDAINED by the City Council of the City of Abbeville, Alabama, as follows:

SECTION 1. Tax imposed. 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, lodging 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 percent (4%) 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.

SECTION 2. Exemptions. There is exempted from the tax levied under this ordinance any rental or services taxed under the provisions of the City Sale's Tax Ordinance already in force and effect. The tax shall not apply to rooms, lodgings or accommodations supplied for a period of thirty continuous days or more in any place.

SECTION 3. Severability. The provisions of this ordinance are severable. If any part of this ordinance is declared invalid or unconstitutional, such declaration shall not affect the part which remains.


SECTION 4. Effective Date. The provisions of this ordinance shall become effective on June 1, 1993.

ADOPTED this 20th day of May, 1993.

ATTEST:

  
CITY CLERK

CITY OF ABBEVILLE, ALABAMA,  
MUNICIPAL CORPORATION

BY:   
JIMMY CRAWFORD, MAYOR