

**AN ORDINANCE TO AMEND ORDINANCE 46.151 LICENSE TAX IMPOSED – RATE WITHIN CORPORATE LIMITS AND 46-152 LICENSE TAX IMPOSED- RATE OUTSIDE CORPORATE LIMITS, BUT WITHIN POLICE JURISDICTION RELATING TO ESTABLISHMENT OF LODGING TAX**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PHENIX CITY, ALABAMA**, that the ordinances of the City of Phenix City , Alabama be amended to read as follows:

**Section 46-151**

**Tax imposed; exemptions; definitions.**


- (a) There is 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 the City of Phenix City, Alabama at the rate of nine percent (9%) 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.
- (b) There is 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 the City of Phenix City Police Jurisdiction, Alabama of the rate of four and 1 one-half percent (4.5%) 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.
- (c) The tax shall not apply to rooms, lodgings, or accommodations supplied: (i) For a period of 180 continuous days or more in any place; (ii) by camps, conference centers, or similar facilities operated by nonprofit organizations primarily for the benefit of, and in connection with, recreational or educational programs for children, students, or members or guests of other nonprofit organizations during any calendar year; or (iii) by privately operated camps, conference centers, or similar facilities that provide lodging and recreational or educational programs exclusively for the benefit of children, students, or members or guests of nonprofit organizations during any calendar year.
- (d) For purposes of subsection (c): "Children" means individuals under age 21; "student" is defined in accordance with 26 U.S.C. §151(c)(4), as in effect from time to time or by any successor law; "nonprofit organization" is an organization exempt from federal income tax under 26 U.S.C. §501(c)(3), as in effect from time to time or any successor law; and "privately operated" refers to any camp, conference center, or similar facility other than those operated by a nonprofit organization as herein defined.


**BE IT FURTHER ORDAINED** that this ordinance shall take effect after 30 days upon final passage and each and every provision of this ordinance is hereby declared to be an independent provision and the holding

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of any provision hereof to be void or invalid 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 be held invalid.


**PASSED, APPROVED AND ADOPTED** this 3<sup>rd</sup> day of December, 2019.

  
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MAYOR

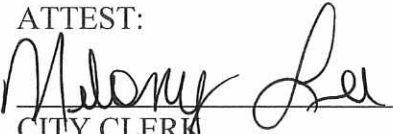
  
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MEMBERS OF THE CITY COUNCIL OF  
THE CITY OF PHENIX CITY, ALABAMA

ATTEST:

  
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CITY CLERK