

## ORDINANCE NO. 72 D

AN ORDINANCE IMPOSING AND LEVYING GROSS RECEIPTS LICENSE TAX ON HOTELS, MOTELS, ROOMING HOUSES, TOURIST COURTS, TOURIST CABINS, LODGING HOUSES RENTING TO TRANSIENTS AND RENTAL AGENTS WITHIN THE TOWN OF DAUPHIN ISLAND, ALABAMA AND REPEALS ORDINANCE NO. 3, 3A, 3B, 3C, 72, 72 A, 72B AND 72 C IN THEIR ENTIRETY.

BE IT ORDAINED by the Town Council of the Town of Dauphin Island, Alabama as follows:

Section 1: There is hereby levied, in addition to all other license taxes on every kind now imposed by law, and shall be collected as herein provided, a privilege tax upon every person, firm or corporation, including rental agents, engaging within the corporate limits of the Town of Dauphin Island in:

(a) The business of renting or furnishing of any room or rooms or lodgings to transients in any house, apartment, condominium, hotel, motel, tourist court, tourist cabin, or rooming house, 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 five percent (5%) of the gross income received for such room, rooms, or lodging, including the charge for use or rental of personal property sold or services furnished in such room.

(b) The tax referred to in the foregoing subsection (a) shall apply only to, and be measured only by the charges for, the rental of rooms or lodging 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 180 continuous days, or longer.

Section 2: It shall be the duty of every person engaging or continuing in any business subject to the taxes herein levied to keep and preserve suitable records of the gross proceeds of such business and such other books or accounts as may be necessary to determine the amount of the tax for which he/she is liable under the provisions of this ordinance. Such records shall be kept and preserved for a period of two years and shall be open for examination at any time by the Town Clerk or other duly authorized representative of the Town of Dauphin Island.

Section 3: The taxes levied under the provisions of this ordinance, except as otherwise provided, shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. On or before the twentieth day of each month every person on whom the taxes herein levied are imposed, shall render to the Town Clerk on a form prescribed by the Town Clerk, a true and correct statement showing the gross proceeds of the

business subject to said tax for the then next preceding month, together with such other information as the Town Clerk may demand and require, and at the time of making such monthly report the taxpayer shall compute the taxes due and shall pay to the Town Clerk the amount of taxes shown to be due.

Section 4. Tax payments postmarked or hand delivered to Town Hall after the due date are subject to a "failure to timely pay" penalty in the amount of 10% of the tax to be paid or \$50.00, whichever is greater. When taxes levied and accrued under the provisions of this ordinance are due and payable in a month in which the twentieth day of the month falls on a Saturday, Sunday or legal holiday observed by the Town of Dauphin Island, the taxes levied and accrued may be paid without penalty on the next business day following the twentieth day of that same month.

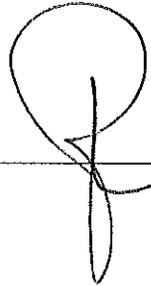
Section 5: Any person, firm or corporation, who shall fail to keep records required by this ordinance, or who shall fail to pay the privilege or license tax levied under the provisions of this ordinance or who shall violate any other term or provision of this ordinance, shall be guilty of a misdemeanor and upon conviction shall be punished by fine not exceeding Five Hundred Dollars (\$500.00) and/or a sentence for the term of not more than thirty (30) days in jail. Every failure shall constitute a separate offense and each day in which business is done without paying any delinquent license or privilege tax levied hereunder shall constitute an offense.

Section 6. The tax levied and assessed by this ordinance is levied and assessed in lieu of the tax levied by Ordinance 3, 3A, 3B, 3C, 72 and 72A adopted by the Town of Dauphin Island. Said Ordinances are hereby rescinded and repealed as of the effective date of this ordinance.

Section 7: Effective Date. This ordinance shall become effective on the first day of January, 2005 and the first payment of taxes hereunder shall be due and payable on the twentieth day of February, 2005. This ordinance shall remain in full force and effect and shall apply to each month of the year of 2005, beginning with the month of January and to each month of each calendar year thereafter from year to year.

ADOPTED AND APPROVED this 20<sup>th</sup> of July, 2004.

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Mayor



ATTEST:

Gingiv Simpson  
Clerk