

ORD 72
~~72~~

UPHIN ISLAND, ALABAMA

Repealed 1.30.01

NCE NO. 3

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.

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 of 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 two percent (2%) 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 thirty 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 tax for which he 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. 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 before the same shall become delinquent, 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 5. This ordinance shall become effective on the first day of July, 1988, and the first payment of taxes hereunder shall be due and payable on the twentieth day of August, 1988. This ordinance shall remain in full force and effect and shall apply to each month of the year 1988, beginning with the month of August and to each month of each calendar year there after from year to year.

Section 6. Adopted and approved this 23rd day of June, 1988.

s/ DORIS ANDERSON 
MAYOR

AUTHENTICATED:

s/ CAROLYN WOOD

CLERK (Temporary)

TOWN OF DAUPHIN ISLAND LODGINGS TAX RETURN

Period Covered
Due Date

Account No. _____

Name _____

Address _____

TOTAL AMOUNT FOR WHICH REMITTANCE IS ATTACHED

\$ _____

* * * * *

SUMMARY OF LODGING TAX OPERATIONS FOR THE MONTH OF _____ 19_____

1. (a) Total gross charges (both cash and credit) from the rental of rooms and other rental services furnished for the period covered by this report _____
- (b) Total collections made during month on credit charges heretofore claimed as deductions _____
2. Total gross charges from the rental of rooms and other rentals & services and collections heretofore claimed as deduction (Total of (a) and (b) above) _____
3. DEDUCTIONS: (a) Less taxable amounts due from rentals or services not collected during period _____
- (b) Charges for the rental of rooms, lodgings or accommodations supplied for a period of thirty continuous days or more to the same occupant _____
- (c) _____
- (d) _____
4. TOTAL DEDUCTIONS (Total of item 3) _____
5. TOTAL AMOUNT REMAINING AS A MEASURE OF TAX (2 minus 4) _____
6. AMOUNT OF TAX (Item 5 x tax (2%)) _____
7. TOTAL AMOUNT DUE (Transfer to remittance total above) _____

Signature: _____ Date: _____

ORD 72

Repealed

7.3.01

TOWN OF DAUPHIN ISLAND

ORDINANCE NO. 30

AN ORDINANCE TO AMEND ORDINANCE NUMBER 3 THAT IMPOSED OR LEVIED GROSS RECEIPTS LICENSE TAX ON HOTELS, MOTELS, ROOMING HOUSES, TOURIST COURT, TOURIST CABINS, LODGING HOUSES RENTING TO TRANSIENTS AND RENTAL AGENTS WITH THE TOWN OF DAUPHIN ISLAND, ALABAMA.

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

- A. Amend Section 1 (a) by striking the words and figures two percent (2%) and substituting therefor the words and figures four percent (4%).
- B. This ordinance shall become effective on the first day of Jan. 1996.

ADOPTED AND APPROVED this 6th day of June 1995.

Mel Lucas
Mel Lucas, Mayor

Attested:

Linda S. Wheeler
City Clerk

THIS IS A TRUE AND CERTIFIED COPY
FROM THE RECORDS OF THE TOWN OF
DAUPHIN ISLAND.

Linda S. Wheeler
LINDA S. WHEELER
MUNICIPAL CLERK

ORD 72

Repealed
7.3.01

TOWN OF DAUPHIN ISLAND, ALABAMA

AMENDMENT NO. 1 TO ORDINANCE NO. 3

IMPOSING AND LEVYING GROSS RECEIPTS LICENSE
ON RESTAURANTS, MOTELS, ROOMING HOUSES, TOURIST COURTS,
HOTELS, LODGING HOUSES RENTING TO TRANSIENTS
AND TRAVEL AGENTS WITHIN THE TOWN OF DAUPHIN ISLAND,
ALABAMA.

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

Section 5 is changed FROM:

"Section 5. This ordinance shall become effective on the first day
of July, 1988 and the first payment of taxes hereunder shall be due
and payable on the twentieth day of August, 1988. This ordinance
shall remain in full force and effect and shall apply to each month of
the year of 1988, beginning with the month of August and to each
month of each calendar year there after from year to year. "

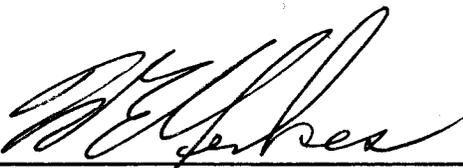
TO:

Section 5. Effective Date. This ordinance shall become effective
on the first day of August, 1988 and the first payment of taxes
hereunder shall be due and payable on the twentieth day of September,
1988. This ordinance shall remain in full force and effect and shall
apply to each month of the year of 1988, beginning with the month of
September and to each month of each calendar year thereafter from
year to year.

ADOPTED AND APPROVED this 29th day of June, 1988.


DORIS ANDERSON
Mayor

AUTHENTICATED:

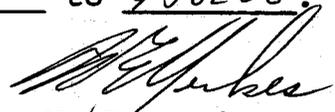

W. E. YERKES
Clerk



TOWN OF DAUPHIN ISLAND, ALABAMA

Certificate of Publication

This is to certify that Ordinance Number 3A, Town of Dauphin Island, Alabama was published by posting on at least three (3) Bulletin Boards in the Town from 30 JUN 88 to 9 JUL 88.

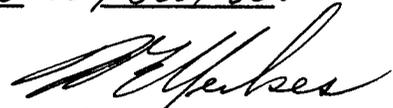


W. E. Yerkes
Town Clerk

TOWN OF DAUPHIN ISLAND, ALABAMA

Certificate of Publication

This is to certify that Ordinance Number 3, Town of Dauphin Island, Alabama was published by posting on at least three (3) Bulletin Boards in the Town from 30 JUNE 88 to 9 JULY 88.



W. E. Yerkes
Town Clerk