

SUBMITTED BY: Council Pro Tempore William A. Parker

RECOMMENDED BY: Council Pro Tempore William A. Parker

**ORDINANCE NO. 19-87**

**AN ORDINANCE TO AMEND THE GENERAL CODE OF THE CITY OF BIRMINGHAM, TITLE 3A, "REVENUE AND TAXATION", CHAPTER 6, "LODGING AND HOTEL TAX", SECTION 2, "LEVY OF TAX" TO ADD \$3.00 PER NIGHT, PER ROOM CHARGE AND TO AUTHORIZE THE USE OF THE REVENUE GENERATED FROM THE CHARGE TO FOR THE EXCLUSIVE USE FOR SPORTS AND ENTERTAINMENT RECRUITMENT AND DEVELOPMENT, TOURISM, AND INFRASTRUCTURE IMPROVEMENTS.**

**SECTION 1. BE IT ORDAINED** by the Council of the City of Birmingham that the General Code of the City of Birmingham, Title 3A, "Revenue and Taxation", Chapter 6, "Lodging and Hotel Tax", Section 2, "Levy of Tax", as amended, be and hereby is amended to read as follows:

"There is hereby levied and shall be collected and remitted as herein provided, a lodging privilege or license tax as hereinafter provided:

(1) *Lodgings tax rate.* On each person, firm, or corporation engaging or continuing within this city 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, there is hereby imposed, in addition to all other taxes of every kind now imposed by law, a privilege or license tax, in an amount to be determined by the application of the rate of 6½ percent of the charge of such room, rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in such rooms.

(2) *Additional tax.* In addition to the tax levied in subsection (1), above, there is hereby imposed an additional charge of \$3.00 per night per room on each person, firm, or corporation engaging or continuing within this city 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 to be used exclusively for sports and entertainment recruitment and development, tourism and infrastructure improvements.

(3) *Relationship to state law.* This chapter and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, penalties, fines, punishments and deductions that are applicable to the taxes levied

pursuant to Code of Ala. 1975, § 40-26-1 et seq. (the "Lodgings or Transient Occupancy Statutes"), except where inapplicable or herein otherwise provided.

**SECTION 4.** The provisions of this ordinance are severable. If any provision, section, paragraph, sentence, or thereof, or the part application thereof to any person, shall be declared unconstitutional or invalid by a court of competent jurisdiction, such declaration shall not affect or impair the remainder of the ordinance, it being the legislative intent to ordain and enact each provision, section, paragraph, sentence, and part thereof, separately and independently of each other.

**SECTION 5.** This ordinance shall become effective and operative upon publication thereof as required by law.

Adopted by the Council July 2, 2019 and Approved by the Mayor July 10, 2019



A CERTIFIED COPY  
Lee Frazier, City Clerk  
Birmingham, Al  
*Lee Frazier*