

ORDINANCE NO. 2023-xxxx

**AN ORDINANCE AMENDING CHAPTER 50, ARTICLE IV, DIVISION 5, SECTION 50-252
OF THE CODE OF ORDINANCES FOR THE CITY OF ORANGE BEACH, ALABAMA
TO ADDRESS LODGING TAXES LEVIED IN THE POLICE JURISDICTION**

FINDINGS:

1. The Alabama Department of Revenue has requested that the City of Orange Beach address lodging tax rates within its police jurisdiction in the city code.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ORANGE BEACH, ALABAMA, AS FOLLOWS:

1. That Chapter 50, Article IV, Division 5, Section 50-252 of the Code of Ordinances for the City of Orange Beach is hereby amended to read as follows:

Sec. 50-252. - Levy of tax.

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 engaging or continuing in this city in the business of renting or furnishing any 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, at the rate of seven percent of the gross proceeds derived from the renting or furnishing of such rooms, lodgings or accommodations, including the charge for use or rental of personal property and services furnished in such room; provided, however, that there is exempted from the tax levied under the provisions of this division any rentals or services taxed under the provisions of division 2 of this article. The tax levied under the provisions of this division shall not apply to rooms, lodgings or accommodations supplied for a period of 180 continuous days or more in any place. Taxes levied in the police jurisdiction shall be half of the rates levied within the City's corporate limits.

For transactions entered into on or after May 1, 2023, and before September 1, 2023, the tax rate is increased to nine percent of the gross proceeds.

For transactions entered into on or after September 1, 2023, the tax rate is increased to ten percent of the gross proceeds.

2. All ordinances, resolutions or parts in conflict with this ordinance, to the extent of such conflict, are repealed; and
3. That this Ordinance shall become effective immediately upon its adoption and publication as required by law.

ADOPTED THIS 4th DAY OF APRIL, 2023.

Renee Eberly
City Clerk

The City Clerk of the City of Orange Beach, Alabama hereby certifies that the foregoing ORDINANCE 2023-xxxx was posted on _____ in the following three (3) public places:
Orange Beach City Hall _____
Orange Beach Post Office _____
Orange Beach Public Library _____

Renee Eberly, City Clerk