

ORDINANCE NO. 2023-0815-B

WHEREAS, after consideration, Town Council finds that the location

NOW, THEREFORE, BE IT ORDAINED by the Town Council of the Town of Rehobeth, Alabama, as follows;

**Rehobeth, Alabama Lodging Tax Ordinance**

Section 1: Purpose

This ordinance is enacted to establish a lodging tax in the town of Rehobeth, Alabama, to generate revenue for the local government and support community development initiatives.

Section 2: Definitions

- a) "Lodging" refers to the rental or leasing of any room, apartment, condominium, cottage, cabin, hotel, motel, or any other similar accommodation for a period of less than 180 consecutive days.
- b) "Lodging establishment" refers to any business or entity offering lodging services within the jurisdiction of Rehobeth, Alabama.

Section 3: Imposition of Lodging Tax

- a) A lodging tax of 6% is hereby imposed on the total charge for any lodging within the town of Rehobeth and 3% within the Police Jurisdiction of the Town of Rehobeth
- b) The lodging tax shall be collected from the occupant or renter by the lodging establishment at the time of payment for lodging services.

Section 4: Collection and Remittance

- a) Lodging establishments are responsible for collecting the lodging tax from the occupants or renters and remitting it to the Town of Rehobeth.
- b) Lodging establishments shall remit the collected lodging tax on a monthly basis, no later than the 20th day of the following month.
- c) The remittance shall be accompanied by a completed lodging tax return, including the total amount collected and any necessary supporting documentation.

Section 5: Exemptions

The following are exempt from the lodging tax:

- i) Lodging provided by religious, charitable, educational, or nonprofit organizations.
- ii) Lodging provided to federal, state, or local government employees on official business.
- iii) Lodging provided as part of a residential lease agreement for 180 consecutive days or longer.

Section 6: Administration and Enforcement

- a) The Town of Rehobeth shall have the authority to administer, enforce, and collect the lodging tax.

- b) The Town of Rehobeth may adopt rules and regulations to facilitate the implementation and administration of this ordinance.
- c) Failure to comply with the provisions of this ordinance may result in penalties, fines, or legal action as determined by the town authorities.

**Section 7: Effective Date**

This ordinance shall take effect on August 15, 2023, following its adoption by the town council and compliance with all applicable legal procedures.

**Section 8: Severability**

If any section, provision, or portion of this ordinance is found to be invalid or unconstitutional, the remaining sections and provisions shall remain in full force and effect.

This ordinance is hereby adopted by the town council of Rehobeth, Alabama, and shall be duly enforced as required by law.

PASSED, ADOPTED AND APPROVED on Aug 15, 2023

ATTEST:

Tabatha Watson

Tabatha Watson  
Town Clerk

Kimberly Gruber  
Mayor

Bobby Clarence  
Council Member

Jim Spear  
Council Member

C. Bulala  
Council Member

Lisa P. Jones  
Council Member

Bill Breason  
Council Member

I hereby certify that the above ordinance was posted at the Town Hall and in 3 places within the Town Limits of Rehobeth, Alabama on August 16, 2023.

Tabatha Watson

Tabatha Watson, Town Clerk