

ORDINANCE NO. 1874

**AN ORDINANCE TO PROVIDE FOR THE LEVY OF HOTEL, MOTEL, ROOMING
HOUSES, ETC., GROSS RECEIPTS LICENSE TAX**

Sponsored by: Mavor Jesse M. Norwood

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PRICHARD ALABAMA, AS
FOLLOWS:

SECTION ONE: LEVIED, ETC. - WITHIN THE CITY

There is hereby imposed, levied and assessed against every person engaging in the business of operating hotels, motels, tourist courts, tourist cabins, lodging houses and rooming houses rented to transients, in addition to all license taxes heretofore imposed and now existing against them, an additional license tax equal to six percent (6%) of the gross income received by each such person from renting rooms within the City of Prichard, Alabama.

SECTION TWO: LEVIED - IN POLICE JURISDICTION

There is hereby imposed, levied and assessed against every person engaging in the business of operating hotels, motels, tourist courts, tourist cabins, lodging houses and rooming houses rented to transients, in addition to all license taxes heretofore imposed and now existing against them, an additional license tax equal to three percent (3%) of the gross income received by each such person from renting rooms within the Police Jurisdiction City of Prichard, Alabama.

SECTION THREE: MONTHLY REPORT; PAYMENT OF TAX

All persons against whom the license tax imposed is assessed shall, on or before the tenth day of the month next succeeding the month in which the business is carried on, make a verified report to revenue officer of the City of Prichard showing the total receipts derived from the renting of rooms in such business during the preceding month and shall, at the time of making such report, pay to the revenue officer the amount of the license tax assessed covering such preceding month.

SECTION FOUR: DELINQUENT ACCOUNTS

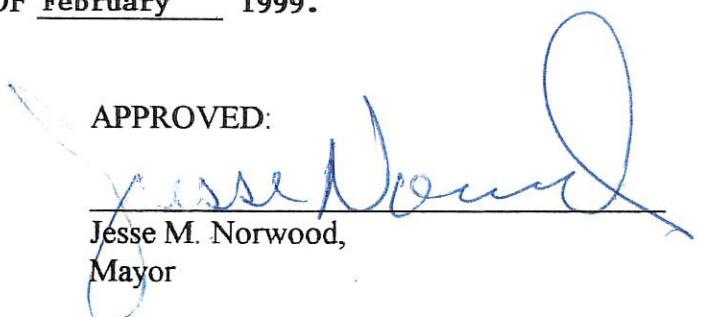
In event any person required to file a monthly tax report and render said Gross Receipts License Tax imposed by section three of the ordinance, shall fail to file said report or shall fail to pay the total Gross Receipts License Tax of such person, levied, due on or before the tenth day of the month, the Gross Receipts License Tax of such person, levied by said sections, is hereby increased by five per cent (5%) of the amount which would otherwise be due for each thirty (30) days they shall be delinquent, or fraction thereof, but no Gross Receipts License Tax Levied by said sections shall be increased by more than twenty-five percent (25%) because of delinquent payments.

This addition to the amount of said taxes shall not operate as an extension of time in which the taxes must be paid, nor shall it affect or lessen the criminal liability provided for elsewhere herein.

This ordinance shall be in force and effect from and after its adoption and publication as required by law. This ordinance applies to property within the City of Prichard and police jurisdiction of the City of Prichard and shall be in full force and effect therein.

ADOPTED THIS 2nd DAY OF February 1999.

APPROVED:


Jesse M. Norwood,
Mayor

ATTESTED:


Cynthia K. Norwood,
City Clerk