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A COUNTY OLDER THAN THE STATE

MONTGOMERY COUNTY COMMISSION

Tax & Audit Department
P.O. Box 4779
Montgomery, Alabama 36103-4779

ESTABLISHED 1816

Terri A. Henderson, CRE
Revenue Manager

Administrative and Auditing for:
Montgomery County Alabama
Sales & Use Taxes; Lodging Tax;
Gasoline Tax; and Fuel Tax

Telephone (334) 832-1697
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October 1, 2013

NOTICE

TO ALL MONTGOMERY COUNTY ALABAMA ESTABLISHMENTS IN THE BUSINESS OF RENTING OR FURNISHING ROOMS OR LODGING TO TRANSIENTS IN ANY HOTEL, MOTEL, INN, TOURIST CAMP, TOURIST CABIN, OR ANY OTHER PLACE IN WHICH ROOMS OR LODGINGS ARE REGULARLY FURNISHED TO TRANSIENTS FOR A CONSIDERATION WITHIN MONTGOMERY COUNTY

On September 16, 2013 the Montgomery County Commission adopted a Resolution pursuant to Alabama Code § 11-3-11.2 and Alabama Act No. 1975-89 to change its privilege tax for lodging from \$1.50 per room to **\$2.25 per room** for each day or portion of a day such room or lodging is rented or furnished to a transient for consideration within Montgomery County. This said rate will become effective on **December 1, 2013**. All resulting funds will be due by the 20th of the following month thereon. If said funds are not remitted by the 20th of the month, then a penalty of no less than \$50 or 10 percent of tax due, a late payment of ten percent of the tax and 1% interest per month delinquent will be assessed. A blank Montgomery County Alabama Lodging Tax Return can be obtained from our Tax & Audit Department website address at www.mc-ala.org/Departments/TaxandAudit. Simply click on the Forms link to download or print a blank lodging tax return.

For any questions regarding this notice please contact Courtney Oates, Revenue Examiner in the Montgomery County Commission Tax & Audit Department by phone at 334-832-1697 or via email at TaxAudit@mc-ala.org. Montgomery County appreciates your cooperation in this matter.

Terri A. Henderson, CRE, Revenue Manager
Montgomery County Commission
Tax & Audit Department