

Any person, firm or corporation subject to the provisions of this Article who fails to make the reports as herein required, or who fails to keep the records as herein required, shall be guilty of a misdemeanor and upon conviction shall be fined not less than twenty-five dollars (\$25) nor more than five hundred dollars (\$500) for each offense. Each month of such failure shall constitute a separate offense.

Section 10. Willful refusal to make reports or permit examination of records.

Any person, firm or corporation subject to the provisions of this chapter willfully refusing to make the reports herein required, or who shall refuse to permit the examination of his or its records by the city clerk, or his duly authorized agents, shall be guilty of a misdemeanor, and upon conviction shall be fined not less than fifty dollars (\$50) nor more than five hundred dollars (\$500) for each offense, and in addition may be imprisoned in the city jail for a period not to exceed five (5) months. Each month of failure to make such a report shall constitute a separate offense and each refusal of a written demand of the city clerk to examine, inspect or audit such records shall constitute a separate offense.

Section 11. Failure to add tax to price of service; refund or absorption of tax prohibited.

It shall be unlawful for any person, firm or corporation engaged in or continuing within the City of Haleyville in any business for which the Haleyville Lodging Tax is required by this article to fail or refuse to add to the price of the service rendered the amount due by the taxpayer on account of the tax levied by this article. Nor shall any person refund or offer to refund all or any part of the amount collected as tax under this chapter or to absorb such tax or to advertise directly or indirectly the absorption or refund of such tax or any portion of the same. Any person, firm or corporation violating any of the provisions of this section shall be guilty of a misdemeanor and upon conviction shall be fined a sum not less than fifty dollars (\$50) nor more than one hundred dollars (\$100), or may be imprisoned in the city jail for not more than five (6) months, or by both

Section 12. Violations restrained from continuing business.

Any taxpayer who shall violate any of the provisions of this chapter may be restrained from continuing in business, and the proper prosecution shall be instituted in the name of the City of Haleyville, Alabama until such person shall have complied with the provisions of this article.

Section 13. Rules and regulations.

The City of Haleyville or HDL Companies, as agent on its behalf, shall from time to time promulgate such rules and regulations for making returns and for ascertainment, assessment and collection of the tax imposed hereunder as it may deem necessary to enforce the provisions of this article, and upon request shall furnish to the taxpayer a copy of such rules and regulations.

Section 14. Distribution of taxes.

The net proceeds of the taxes levied shall be distributed by HDL Companies to the City of Haleyville Lodging Tax Savings account. The Lodging Tax proceeds shall be deposited into the General Fund to be used for approved projects and expenditures.

Section 15. Severability

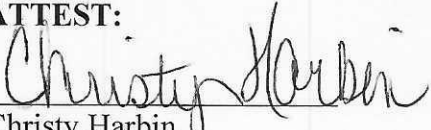
If any part, section or subdivision of this ordinance shall be held unconstitutional or invalid for any reason, such holding shall not be construed to invalidate or impair the remainder of this ordinance, which shall continue in full force and effect notwithstanding such holding.

Section 16. Effective Date.

This ordinance shall become effective at 12:01 a.m. on August 1, 2021 after its adoption and publication as provided by law.

Adopted and approved this 6th day of July 2021.

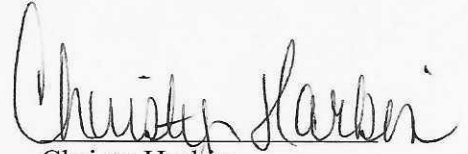
ATTEST:


Christy Harbin
Acting City Clerk


Ken Sunseri
Mayor

I, Christy Harbin, the undersigned Acting City Clerk of the City of Haleyville, Alabama, hereby certify that the foregoing constitutes a true, correct, and complete ordinance duly adopted by the City Council of the City of Haleyville, Alabama, at a meeting thereof held on this 6th day of July 2021, at which meeting a quorum was present and acting throughout.

Witness my signature as Acting City Clerk, under the Seal of said City, this 6th day of July 2021.


Christy Harbin
Acting City Clerk