

ORDINANCE NO.

AN ORDINANCE  
TO AMEND THE CODE OF ORDINANCES,  
ADOPTED JULY 24, 1989, AT CHAPTER 8,  
BUSINESS LICENSES, TAXES, AND REGULATIONS,  
ARTICLE VII. SALES, USE, LODGING AND RENTAL TAXES, DIVISION 1.  
GENERALLY, SECTION 8-118, TIMELY MAILING TREATED AS TIMELY FILING  
AND PAYING BY CHANGING CERTAIN LANGUAGE

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BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GULF SHORES,  
ALABAMA, WHILE IN REGULAR SESSION ON MAY 11, 2020, as follows:

**Section 1.** That Chapter 8, **BUSINESS LICENSES, TAXES AND REGULATIONS**, of the *Code of Ordinances*, adopted July 24, 1989, be and it is hereby amended at **ARTICLE VII., SALES, USE, LODGING AND RENTAL TAXES, DIVISION 1. GENERALLY, Section 8-118. Timely mailing treated as timely filing and paying** by changing certain language so the entire Section shall read as follows:

CHAPTER 8 BUSINESS LICENSES, TAXES AND REGULATIONS

\* \* \* \*

**ARTICLE VII. SALES, USE, LODGING AND RENTAL TAXES**

DIVISION 1. GENERALLY

\* \* \* \*

**Sec. 8-118. Timely mailing treated as timely filing and paying.**

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**Sec. 8-118A Electronic filing and payment of tax returns.**

- (a) *Electronic filing required.* To increase the accuracy and efficiency of reporting and collecting the taxes levied in divisions 2,3,4 and 5 of this article – i.e., sales, use, lodging and rental tax– all taxpayers shall file said tax reports electronically through the state filing and remittance program known as MAT (My Alabama Taxes).
- (b) *Electronic payment required.* All taxpayers whose electronically filed returns show a payment due in the amount of \$750 or more shall make the payment electronically. After the \$750 threshold is met for the first time, all subsequent payments must be made electronically regardless of the amount.

(c) *Electronic filing and signature requirements.*

(1) The tax return consists of the electronic transmission and electronic data, and any and all supporting documentation as required by rule, regulation or policy.

(2) Electronic filing signature requirements shall be as set forth by the State of Alabama, Department of Revenue Rules and Regulations, and/or other applicable law, rule, regulation or policy.

(d) *Hardship.* The Revenue Officer may relieve a taxpayer from the electronic filing mandate upon a showing of undue hardship. For the purposes of this section, “undue hardship” means special circumstances exist that make it unreasonable for the taxpayer to file electronically. “Undue hardship” also includes any exemption recognized by the United States Internal Revenue Service Regulations promulgated pursuant to section 6011(3)3 of the Internal Revenue Code. To qualify for a hardship exemption:

(1) The taxpayer shall file a request for relief under this section with the Revenue Officer within 30 days of the time the return is due.

(2) The Revenue Officer is authorized to prescribe application forms, request documents and other information as may be required to make a decision on the application.

(3) The decision of the Revenue Officer shall be made within 30 days of the receipt of a completed application. The decision of the Revenue Officer is final.

(e) *Due date for filing electronic returns and payments.* The due date for filing electronic returns for city taxes shall be the same date applicable to paper tax forms and payments. The date and time the taxpayer files the tax return through the MAT system shall be the date and time used to determine the timely filing of an electronic return.

**Section 2.** That this Ordinance shall be published as required by law and become effective August 1, 2020.

ADOPTED this 11<sup>TH</sup> day of May, 2020.

\_\_\_\_\_  
Robert Craft, Mayor

ATTEST:

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Wanda Parris, MMC  
City Clerk

C E R T I F I C A T E

I, Wanda Parris, MMC, City Clerk of the City of Gulf Shores, Alabama, do hereby certify that the foregoing is a true and correct copy of Ordinance No. (prepared by City Clerk), which Ordinance was duly and legally adopted at a regular meeting of the City Council on May 11, 2020 and the same was duly published as required by law in the City of Gulf Shores, Alabama.

City Clerk