

1 HB599  
2 127917-2  
3 By Representative Beech (N & P)  
4 RFD: Local Legislation  
5 First Read: 03-MAY-11

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to Clarke County; to amend Section 2 of Act  
14 2004-264, 2004 Regular Session (Acts 2004, p. 365), now  
15 appearing as Section 45-13-243, Code of Alabama 1975, to  
16 increase the lodging tax.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. Section 2 of Act 2004-264, 2004 Regular  
19 Session (Acts 2004, p. 365), now appearing as Section  
20 45-13-243, Code of Alabama 1975, is amended to read as  
21 follows:

22 "§45-13-243.

23 "(a) This section shall be applicable only to Clarke  
24 County.

25 "(b) There is levied and imposed, in addition to all  
26 other taxes of every kind now imposed by law, a privilege or  
27 license tax upon every person, firm, or corporation engaging

1 in the business of renting or furnishing any room or rooms,  
2 lodging, or accommodations to transients in any hotel, motel,  
3 inn, tourist camp, tourist cabin, or any other place in which  
4 rooms, lodgings, or accommodations are regularly furnished to  
5 transients for a consideration, in an amount of ~~two dollars~~  
6 ~~(\$2)~~ four percent of the charge on each room, rooms, lodgings,  
7 or accommodations; provided, however, that there is exempted  
8 from the tax levied under this section any rentals or services  
9 taxed under Division 1 of Article 1 of Chapter 23 of Title 40.  
10 The tax shall not apply to rooms, lodgings, or accommodations  
11 supplied for a period of 30 continuous days or more in any  
12 place.

13 "(c) The tax herein levied shall be collected in the  
14 same manner as the state lodgings tax as provided in Chapter  
15 26, Title 40, and the net proceeds, less a reasonable cost of  
16 collection, from the tax shall be paid into the county  
17 treasury to be used exclusively for the promotion of tourism  
18 and economic development."

19 Section 2. This act shall become effective on the  
20 first day of the third month following its passage and  
21 approval by the Governor, or its otherwise becoming law.