

1 SB466
2 135603-4
3 By Senator Fielding (N & P)
4 RFD: Local Legislation No. 1
5 First Read: 05-APR-12

1 SB466

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4 With Notice and Proof

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6 ENROLLED, An Act,

7 Relating to Talladega County; to amend Section 2 of
8 Act 2008-494 of the 2008 Regular Session (Acts 2008, p. 1078),
9 authorizing the county commission to levy a lodging tax; to
10 exclude campgrounds from the act.

11 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

12 Section 1. Section 2 of Act 2008-494 of the 2008
13 Regular Session (Acts 2008, p. 1078), is amended to read as
14 follows:

15 "Section 2. The county commission is authorized to
16 levy, in addition to all other taxes of every kind now imposed
17 by law, a privilege or license tax upon every person, firm, or
18 corporation engaging in the business of renting or furnishing
19 any room or rooms, lodging, or accommodations to transients in
20 any hotel, motel, inn, tourist cabin, or any other place in
21 which rooms, lodgings, or accommodations are regularly
22 furnished to transients for a consideration, in an amount of
23 two percent of the charge for the room, rooms, lodgings, or
24 accommodations, including the charge for use or rental of
25 personal property and services furnished in the room;

1 provided, however, that there is exempted from the tax
2 authorized to be levied under this act any rentals or services
3 taxed under Division 1 of Article 1 of Chapter 23 of Title 40,
4 Code of Alabama 1975. The tax shall not apply to rooms,
5 lodgings, or accommodations supplied for a period of 30
6 continuous days or more in any place. Notwithstanding the
7 foregoing, this act shall not apply to any campground in the
8 county."

9 Section 2. This act shall become effective
10 immediately following its passage and approval by the
11 Governor, or its otherwise becoming law.

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB466

Senate 12-APR-12

I hereby certify that the within Act originated in and passed the Senate.

Patrick Harris
Secretary

House of Representatives
Passed: 19-APR-12

By: Senator Fielding