

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

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Talladega County; to amend Section 2 of
14 Act 2008-494 of the 2008 Regular Session (Acts 2008, p. 1078),
15 authorizing the county commission to levy a lodging tax; to
16 exclude campgrounds from the act.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

21 "Section 2. The county commission is authorized to
22 levy, in addition to all other taxes of every kind now imposed
23 by law, a privilege or license tax upon every person, firm, or
24 corporation engaging in the business of renting or furnishing
25 any room or rooms, lodging, or accommodations to transients in
26 any hotel, motel, inn, tourist cabin, or any other place in

1 which rooms, lodgings, or accommodations are regularly
2 furnished to transients for a consideration, in an amount of
3 two percent of the charge for the room, rooms, lodgings, or
4 accommodations, including the charge for use or rental of
5 personal property and services furnished in the room;
6 provided, however, that there is exempted from the tax
7 authorized to be levied under this act any rentals or services
8 taxed under Division 1 of Article 1 of Chapter 23 of Title 40,
9 Code of Alabama 1975. The tax shall not apply to rooms,
10 lodgings, or accommodations supplied for a period of 30
11 continuous days or more in any place. Notwithstanding the
12 foregoing, this act shall not apply to any campground in the
13 county."

14 Section 2. This act shall become effective
15 immediately following its passage and approval by the
16 Governor, or its otherwise becoming law.