

1 HB189
2 154076-2
3 By Representatives Clouse and Boothe (N & P)
4 RFD: Local Legislation
5 First Read: 14-JAN-14

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ENROLLED, An Act,

Relating to Dale County; to authorize the Dale County Commission to levy a lodging tax; and to provide for the collection of the tax and the distribution of the proceeds from the tax.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. This act shall only apply in Dale County.

Section 2. In addition to all other taxes of every kind now imposed by law, the Dale County Commission may levy a privilege or license tax upon every person, firm, or corporation engaging in the business of renting or furnishing any room or rooms, lodging, or accommodations to a transient in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration. The amount of the tax shall be equal to two percent of the charge for the rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in the room. There is exempted from the tax authorized to be levied under this act any rentals or services taxed under Article 1, Chapter 23, Title 40, Code of Alabama 1975. Any room, rooms, lodging, or accommodations does not include recreational vehicles or campgrounds.

1 Section 3. The tax authorized to be levied by this
2 act shall be collected in the same manner and, except as
3 otherwise provided in this act, subject to the same exemptions
4 as the state lodging tax as provided in Chapter 26, Title 40,
5 Code of Alabama 1975. The net proceeds from the tax shall be
6 distributed to the Dale County Commission, to be kept in a
7 separate fund or account to be used at the discretion of the
8 Dale County Commission only for funding specific economic or
9 tourism development projects or to provide a program of
10 incentives for economic or tourism development.

11 Section 4. This act shall become effective on the
12 first day of the third month following its passage and
13 approval by the Governor, or its otherwise becoming law.

