

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

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to Dale County; to authorize the Dale  
14 County Commission to levy a lodging tax; and to provide for  
15 the collection of the tax and the distribution of the proceeds  
16 from the tax.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

19 Section 2. In addition to all other taxes of every  
20 kind now imposed by law, the Dale County Commission may levy a  
21 privilege or license tax upon every person, firm, or  
22 corporation engaging in the business of renting or furnishing  
23 any room or rooms, lodging, or accommodations to a transient  
24 in any hotel, motel, inn, tourist camp, tourist cabin, or any  
25 other place in which rooms, lodgings, or accommodations are  
26 regularly furnished to transients for a consideration. The  
27 amount of the tax shall be equal to two percent of the charge

1 for the rooms, lodgings, or accommodations, including the  
2 charge for use or rental of personal property and services  
3 furnished in the room. There is exempted from the tax  
4 authorized to be levied under this act any rentals or services  
5 taxed under Article 1, Chapter 23, Title 40, Code of Alabama  
6 1975. Any room, rooms, lodging, or accommodations does not  
7 include recreational vehicles or campgrounds.

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

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