

1 HB378
2 164231-1
3 By Representative Lawrence (N & P)
4 RFD: Local Legislation
5 First Read: 31-MAR-15

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Wilcox County; levying a lodging tax and
14 providing for the distribution of the proceeds from the tax.

15 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

16 Section 1. In Wilcox County, in addition to all
17 other taxes imposed by law, there is levied a privilege or
18 license tax in the amount herein prescribed against every
19 person within the county engaging in the business of renting
20 or furnishing a room or rooms or lodgings, or accommodations
21 to a transient in a hotel, motel, inn, condominium, house,
22 tourist court, or another place in which rooms, lodgings, or
23 accommodations are regularly furnished to transients for a
24 consideration. The amount of the tax shall be four dollars
25 (\$4) per night per room, lodging, or accommodation including
26 the charge for use of rental of personal property and services
27 furnished in the room or rooms within Wilcox County.

1 Section 2. (a) There are exempted from the
2 provisions of the tax levied by this act and from the
3 computation of the amount of the tax levied or payable all of
4 the following: Charges for property sold or services furnished
5 which are required to be included in the tax levied by the
6 State Sales Tax Act; charges for the rental of rooms,
7 lodgings, or accommodations to a person pursuant to the
8 exemption provision of Alabama's Transient Occupancy Tax,
9 Section 40-26-1 of the Code of Alabama 1975. A subsequent
10 amendment or change to the Alabama Transient Occupancy Tax
11 shall also have the effect of similarly changing the exemption
12 provision of this act.

13 (b) Notwithstanding the provisions of this section,
14 the tax shall not apply to the rental of living accommodations
15 which are intended primarily for rental to persons as their
16 principal or permanent place of residence.

17 Section 3. (a) The tax levied by this act, except as
18 otherwise provided, shall be due and payable to the State
19 Department of Revenue on or before the 20th day of the month
20 next succeeding the month in which the tax accrues. On or
21 before the 20th day of each month, every person on whom the
22 tax is levied by this act shall render to the State Department
23 of Revenue on a form prescribed by the department, a true and
24 correct statement showing the gross proceeds of the business
25 subject to the tax for the then preceding month, together with
26 other information as the department requires. At the time of
27 making the monthly report, the taxpayer shall compute and pay

1 to the designated collection agent the amount of tax shown
2 due. A person subject to the tax who conducts business on a
3 credit basis may defer reporting and paying the tax until
4 after the person has received payment of the items, articles,
5 or accommodations furnished. In the event the taxpayer defers
6 reporting and paying the taxes, he or she shall thereafter
7 include in each monthly report all credit collections made
8 during the then preceding month and shall pay the amount of
9 taxes computed thereon at the time of filing the report.

10 (b) It shall be the duty of every person engaged or
11 continuing in a business subject to the tax levied by this act
12 to keep and preserve suitable records of the gross proceeds of
13 the business and other books or accounts necessary to
14 determine the amount of tax for which he or she is liable
15 pursuant to this act. The records shall be kept and preserved
16 for a period of two years and shall be open for examination at
17 all times by the State Department of Revenue or by a duly
18 authorized agent, deputy, or employee of the agent.

19 (c) A person who fails to pay the tax levied by this
20 act within the time required by this act shall pay in addition
21 to the tax a penalty of 10 percent of the amount of tax due,
22 together with interest from the date on which the tax became
23 due and payable at the rate due and payable on the state
24 lodging tax. The State Department of Revenue may, if good and
25 sufficient reason be shown, waive or remit the penalty or a
26 portion of the penalty.

1 Section 4. All provisions of the state lodging tax
2 statutes with respect to payment, assessment, and collection
3 of the state lodging tax, making of reports and keeping and
4 preserving records, interest after due date of tax, or
5 otherwise; the promulgation of rules and regulations with
6 respect to the state lodging tax; and the administration and
7 enforcement of the state lodging tax statutes, which are not
8 inconsistent with the provisions of this act when applied to
9 the tax levied by this act, shall apply to the levied tax. The
10 Commissioner of Revenue and the State Department of Revenue
11 shall have and exercise the same powers, duties, and
12 obligations with respect to the district taxes levied as
13 imposed on the commissioner and the department, respectively,
14 by the state lodging tax statutes. All provisions of the state
15 lodging tax statutes that are made applicable to this act, to
16 the taxes levied, and to the administration of this act are
17 incorporated herein by reference and made a part as if fully
18 set forth.

19 Section 5. Except as otherwise provided in this act,
20 all proceeds from the tax levied by this act shall be
21 deposited into the Wilcox County General Fund within 10 days
22 and one-half of the proceeds shall be deposited to the account
23 of the Wilcox Area Chamber of Commerce for promotion of
24 tourism and other special events.

25 Section 6. None of the provisions of this act shall
26 be applied in a manner to violate the Commerce Clause of the
27 United States Constitution. If a provision of this act is held

1 invalid, the invalidity shall not affect the remaining
2 provision of this act.

3 Section 7. The State Department of Revenue shall
4 charge and deduct from the proceeds of the tax levied an
5 amount equal to the cost to the agency of making the
6 collections and the charge shall not exceed five percent of
7 the total amount of tax collected. Following that deduction,
8 the department shall pay the remainder of the tax proceeds to
9 the Wilcox County Commission.

10 Section 8. This act shall become effective on the
11 first day of the second month following its passage and
12 approval by the Governor, or its otherwise becoming law.