

1 HB603
2 184769-1
3 By Representative Lindsey (N & P)
4 RFD: Local Legislation
5 First Read: 11-MAY-17

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

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. This act shall only apply in Cherokee
19 County.

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

1 amount of the tax shall be two dollars (\$2) for each room,
2 lodging, or accommodation. There is exempted from the tax
3 authorized to be levied under this act any rentals or services
4 taxed under Article 1, Chapter 23, Title 40, Code of Alabama
5 1975.

6 Section 3. The tax authorized to be levied by this
7 act shall be collected in the same manner and, subject to the
8 same exemptions as any lodging tax otherwise levied by local
9 law in the county. The net proceeds from the tax shall be
10 distributed to the Cherokee County Commission, to be kept in a
11 separate fund or account to be distributed by the county
12 commission on an equal basis to the Cherokee County Chamber of
13 Commerce, the Cherokee County Park Board, and the Cherokee
14 County Museum.

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