

1 HB382
2 197874-2
3 By Representatives Marques, Jones (M) and Sells (N & P)
4 RFD: Local Legislation
5 First Read: 09-APR-19

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ENROLLED, An Act,

Relating to Coffee County; to authorize the Coffee 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 Coffee County.

Section 2. In addition to all other taxes of every kind now imposed by law, the Coffee 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 four 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.

1 Section 3. The tax authorized to be levied by this
2 act shall be collected by Coffee County in the same manner and
3 subject to the same exemptions as the state lodging tax as
4 provided in Chapter 26, Title 40, Code of Alabama 1975. The
5 tax herein levied shall constitute a debt due the county. The
6 tax, together with any interest and penalties, shall
7 constitute and be secured by a lien upon the property of any
8 person from whom the tax is due or who is required to collect
9 the tax. The county shall receive the tax, enforce this act,
10 and have and exercise all rights and remedies otherwise
11 currently applicable or which may be provided for in the
12 future for the collection of the state lodging tax by the
13 Department of Revenue.

14 Section 4. The proceeds from the tax collected
15 pursuant to this act shall be distributed as follows:

16 (1) One-half of the proceeds collected within the
17 corporate limits of the City of Enterprise shall be
18 distributed to the City of Enterprise. The proceeds
19 distributed to the City of Enterprise shall be held in a
20 separate fund or account and used for the promotion of tourism
21 and economic development and related costs as determined by
22 the City Council of the City of Enterprise.

23 (2) One-half of the proceeds collected within the
24 corporate limits of any other municipality shall be
25 distributed to the municipality for the promotion of tourism

1 and economic development and related costs in the
2 municipality.

3 (3) One-half of the proceeds collected within the
4 corporate limits of any municipality and all proceeds from the
5 tax collected in the unincorporated areas of the county shall
6 be deposited in the Coffee County General Fund to be used for
7 the promotion of tourism and economic development and related
8 costs as determined by the Coffee County Commission.

9 Section 5. This act shall become effective on the
10 first day of the third month following its passage and
11 approval by the Governor, or its otherwise becoming law.

