

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

2
3
4
5
6
7
8
9 A BILL
10 TO BE ENTITLED
11 AN ACT
12

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

20 Section 2. In addition to all other taxes of every
21 kind now imposed by law, the Coffee County Commission may levy
22 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 equal to four percent of the charge
2 for the rooms, lodgings, or accommodations, including the
3 charge for use or rental of personal property and services
4 furnished in the room. There is exempted from the tax
5 authorized to be levied under this act any rentals or services
6 taxed under Article 1, Chapter 23, Title 40, Code of Alabama
7 1975.

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

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

23 (1) One-half of the proceeds collected within the
24 corporate limits of the City of Enterprise shall be
25 distributed to the City of Enterprise. The proceeds
26 distributed to the City of Enterprise shall be held in a
27 separate fund or account and used for the promotion of tourism

1 and economic development and related costs as determined by
2 the City Council of the City of Enterprise.

3 (2) One-half of the proceeds collected within the
4 corporate limits of any other municipality shall be
5 distributed to the municipality for the promotion of tourism
6 and economic development and related costs in the
7 municipality.

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

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