

1 SB43
2 196270-2
3 By Senator Chambliss (N & P)
4 RFD: Local Legislation
5 First Read: 05-MAR-19
6 PFD: 02/27/2019

1 SB43

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4 With Notice and Proof

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6 ENROLLED, An Act,

7 Relating to Autauga County; authorizing the levy of
8 a lodging tax and providing for the distribution of the
9 proceeds from the tax.

10 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

11 Section 1. In Autauga County, in addition to all
12 other taxes imposed by law, the Autauga County Commission may
13 levy a privilege or license tax in the amount prescribed in
14 this section against every person within the county engaging
15 in the business of renting or furnishing a room or rooms,
16 lodging or accommodations, to a transient in a hotel, motel,
17 inn, condominium, house, tourist court, or another place in
18 which rooms, lodgings, or accommodations are regularly
19 furnished to transients for a consideration. The amount of the
20 tax shall be equal to 10 percent of the charge for the rooms,
21 lodgings, or accommodations, including the charge for use of
22 rental or personal property and services furnished in the room
23 or rooms within Autauga County outside of the corporate limits
24 of the City of Prattville and three percent of the charge
25 within the corporate limits of the City of Prattville.

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 for a period of 30
8 continuous days or more pursuant to the exemption provision of
9 Alabama's Transient Occupancy Tax, Section 40-26-1 of the Code
10 of Alabama 1975. A subsequent amendment or change to the
11 Alabama Transient Occupancy Tax shall also have the effect of
12 similarly changing the exemption 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 Department
19 of Revenue on or before the 20th day of the month next
20 succeeding the month in which the tax accrues. On or before
21 the 20th day of each month, every person on whom the tax is
22 levied by this act shall render to the Department of Revenue
23 on a form prescribed by the department, a true and correct
24 statement showing the gross proceeds of the business subject
25 to the tax for the then preceding month, together with other

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

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

21 (c) A person who fails to pay the tax levied by this
22 act within the time required by this act shall pay in addition
23 to the tax a penalty of 10 percent of the amount of tax due,
24 together with interest from the date on which the tax became
25 due and payable at the rate due and payable on the state

1 lodging tax. The penalty and interest shall be assessed and
2 collected as a part of the tax. The Department of Revenue may,
3 if good and sufficient reason be shown, waive or remit the
4 penalty or a portion of the penalty.

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

22 Section 5. The Department of Revenue shall charge
23 and deduct from the proceeds of the tax levied an amount equal
24 to the cost to the department of making the collections and
25 the charge shall not exceed five percent of the total amount

1 of tax collected. Following that deduction, the department
2 shall pay the remainder of the tax proceeds to the county.

3 Section 6. Except as otherwise provided in this act,
4 the balance of the proceeds from the tax levied by this act
5 shall be deposited into the Autauga County General Fund.

6 Section 7. The provisions of this act shall not be
7 applied in a manner to violate the Commerce Clause of the
8 United States Constitution. If a provision of this act is held
9 invalid, the invalidity shall not affect the remaining
10 provisions of this act.

11 Section 8. This act shall become effective
12 immediately following its passage and approval by the
13 Governor, or its otherwise becoming law.

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB43
Senate 03-APR-19
I hereby certify that the within Act originated in and passed
the Senate.

Patrick Harris,
Secretary.

House of Representatives
Passed: 14-MAY-19

By: Senator Chambliss