

HB414 INTRODUCED



1 KJOTU5-1
2 By Representative Oliver (N & P)
3 RFD: Local Legislation
4 First Read: 02-May-23
5
6 2023 Regular Session



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A BILL
TO BE ENTITLED
AN ACT

Relating to Tallapoosa County; authorizing the levy of a lodging tax in the unincorporated area of the county; and providing for the distribution of the proceeds from the tax.
BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. In Tallapoosa County, in addition to all other taxes imposed by law, the Tallapoosa County Commission may levy a privilege or license tax in the amount prescribed in this section against every person within the unincorporated area of the county engaging in the business of renting or furnishing a room or rooms, lodging or accommodations, to a transient in a hotel, motel, inn, condominium, house, or another place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration. The amount of the tax shall be equal to 10 percent of the charge for the rooms, lodgings, or accommodations, including the charge for use of rental or personal property and services furnished in the room or rooms within the unincorporated area of Tallapoosa County except in the unincorporated area of the county that is also in the police jurisdiction of a municipality that levies a lodging tax, the rate of lodging



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29 tax levied by the county shall be the difference in the rate
30 of lodging tax levied by the municipality in the police
31 jurisdiction and 10 percent.

32 Section 2. (a) There are exempted from the provisions
33 of the tax levied by this act and from the computation of the
34 amount of the tax levied or payable all of the following:
35 Charges for property sold or services furnished which are
36 required to be included in the tax levied by the state sales
37 tax act; charges for the rental of rooms, lodgings, or
38 accommodations to a person for a period of 30 continuous days
39 or more pursuant to the exemption provision of Alabama's
40 Transient Occupancy Tax, Section 40-26-1 of the Code of
41 Alabama 1975. A subsequent amendment or change to the Alabama
42 Transient Occupancy Tax shall also have the effect of
43 similarly changing the exemption provision of this act.

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

48 Section 3. (a) The tax levied by this act, except as
49 otherwise provided, shall be due and payable to Tallapoosa
50 County on or before the 20th day of the month next succeeding
51 the month in which the tax accrues. Notwithstanding any
52 provision of this act providing for the responsibility of the
53 county to collect and administer the tax provided in this act,
54 the county may contract with an agent to perform all or any
55 part of its duties pursuant to this act. On or before the 20th
56 day of each month, every person on whom the tax is levied by



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57 this act shall render to the county on a form prescribed by
58 the department, a true and correct statement showing the gross
59 proceeds of the business subject to the tax for the then
60 preceding month, together with other information as the county
61 requires. At the time of making the monthly report, the
62 taxpayer shall compute and pay to the county the amount of tax
63 shown due. A person subject to the tax who conducts business
64 on a credit basis may defer reporting and paying the tax until
65 after the person has received payment of the items, articles,
66 or accommodations furnished. In the event the taxpayer defers
67 reporting and paying the taxes, he or she shall thereafter
68 include in each monthly report all credit collections made
69 during the then preceding month and shall pay the amount of
70 taxes computed thereon at the time of filing the report.

71 (b) It shall be the duty of every person engaged or
72 continuing in a business subject to the tax levied by this act
73 to keep and preserve suitable records of the gross proceeds of
74 the business and other books or accounts necessary to
75 determine the amount of tax for which he or she is liable
76 pursuant to this act. The records shall be kept and preserved
77 for a period of two years and shall be open for examination at
78 all times by the county or by a duly authorized agent, deputy,
79 or employee of the county.

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



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85 lodging tax. The penalty and interest shall be assessed and
86 collected as a part of the tax. The county may, if good and
87 sufficient reason be shown, waive or remit the penalty or a
88 portion of the penalty.

89 Section 4. All provisions of the state lodging tax
90 statutes with respect to payment, assessment, and collection
91 of the state lodging tax, making of reports and keeping and
92 preserving records, interest after due date of tax, or
93 otherwise; the adoption of rules with respect to the state
94 lodging tax; and the administration and enforcement of the
95 state lodging tax statutes, which are not inconsistent with
96 the provisions of this act when applied to the tax levied by
97 this act, shall apply to the levied tax. The county shall have
98 and exercise the same powers, duties, and obligations with
99 respect to the district taxes levied as imposed on the
100 Commissioner of the Department of Revenue and the department,
101 respectively, by the state lodging tax statutes. All
102 provisions of the state lodging tax statutes that are made
103 applicable to this act, to the taxes levied, and to the
104 administration of this act are incorporated herein by
105 reference and made a part as if fully set forth.

106 Section 5. The county shall contract with an agent for
107 collection of the tax and the agent may deduct from the
108 proceeds of the tax levied an amount equal to the contracted
109 amount for the collections, provided the charge does not
110 exceed five percent of the total amount of tax collected.
111 Following that deduction, the agent shall pay the remainder of
112 the tax proceeds to the county.



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113 Section 6. Except as otherwise provided in this act,
114 the net proceeds from the tax levied by this act shall be
115 deposited into the Tallapoosa County General Fund and may be
116 used by the county for any lawful county purpose.

117 Section 7. This act shall become effective immediately
118 following its passage and approval by the Governor, or its
119 otherwise becoming law.