

HB135 ENROLLED



1 HB135
2 RA8XYYY-2
3 By Representatives Clouse, Paramore (N & P)
4 RFD: Local Legislation
5 First Read: 04-Feb-25



HB135 Enrolled

1 Enrolled, An Act,

2 Relating to Dale County; to amend Section 45-23-243 of
3 the Code of Alabama 1975, authorizing the county commission to
4 levy a lodging tax in the county and providing for the
5 distribution of the net proceeds for economic and tourism
6 development; to increase the tax to be distributed for the
7 same purposes.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

9 Section 1. Section 45-23-243 of the Code of Alabama
10 1975, is amended to read as follows:

11 "§45-23-243

12 (a) This section shall only apply in Dale County.

13 (b) In addition to all other taxes of every kind now
14 imposed by law, the Dale County Commission may levy a
15 privilege or license tax upon every person, firm, or
16 corporation engaging in the business of renting or furnishing
17 any room or rooms, lodging, or accommodations to a transient
18 in any hotel, motel, inn, tourist camp, tourist cabin, or any
19 other place in which rooms, lodgings, or accommodations are
20 regularly furnished to transients for a consideration. The
21 amount of the tax shall be equal to ~~two~~four percent of the
22 charge for the rooms, lodgings, or accommodations, including
23 the charge for use or rental of personal property and services
24 furnished in the room. There is exempted from the tax
25 authorized to be levied under this section any rentals or
26 services taxed under Article 1, Chapter 23, Title 40. Any
27 room, rooms, lodging, or accommodations does not include
28 recreational vehicles or campgrounds.



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29 (c) The tax authorized to be levied by this section
30 shall be collected in the same manner and, except as otherwise
31 provided in this section, subject to the same exemptions as
32 the state lodging tax as provided in Chapter 26, Title 40. The
33 net proceeds from the tax shall be distributed to the Dale
34 County Commission, to be kept in a separate fund or account to
35 be used at the discretion of the Dale County Commission only
36 for funding specific economic or tourism development projects
37 or to provide a program of incentives for economic or tourism
38 development."

39 Section 2. This act shall become effective on June 1,
40 2025.



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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in and was passed by the House 13-Feb-25.

John Treadwell
Clerk

Senate

04-Mar-25

Passed