

HB135 INTRODUCED



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



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A BILL
TO BE ENTITLED
AN ACT

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

"§45-23-243

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

(b) In addition to all other taxes of every kind now imposed by law, the Dale 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 ~~two~~four percent of the



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29 charge for the rooms, lodgings, or accommodations, including
30 the charge for use or rental of personal property and services
31 furnished in the room. There is exempted from the tax
32 authorized to be levied under this section any rentals or
33 services taxed under Article 1, Chapter 23, Title 40. Any
34 room, rooms, lodging, or accommodations does not include
35 recreational vehicles or campgrounds.

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

46 Section 2. This act shall become effective on June 1,
47 2025.