

HB534 INTRODUCED



1 HB534
2 U9925DX-1
3 By Representative Standridge (N & P)
4 RFD: Local Legislation
5 First Read: 08-Apr-25



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A BILL
TO BE ENTITLED
AN ACT

Relating to Blount County; to increase the existing lodging tax; to authorize the county commission to levy an additional lodging tax in the county; to provide for the collection of the tax; and to provide for distribution of the proceeds.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. This act shall be applicable only to Blount County.

Section 2. Section 45-5-247 of the Code of Alabama 1975, is amended to read as follows:

"§45-5-247

(a) (1) In addition to all other taxes of every kind now imposed by law, the Blount 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 four percent of the charge



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29 for the rooms, lodgings, or accommodations, including the
30 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 of Chapter 23 of Title 40.

34 (2) In addition to all other taxes of every kind now
35 imposed by law, after the effective date of this act, the
36 Blount County Commission may levy an additional privilege or
37 license tax upon every person, firm, or corporation engaging
38 in the business of renting or furnishing any room or rooms,
39 lodging, or accommodations to a transient in any hotel, motel,
40 inn, tourist camp, tourist cabin, or any other place in which
41 rooms, lodgings, or accommodations are regularly furnished to
42 transients for a consideration. The amount of the additional
43 tax shall be equal to one percent of the charge for the rooms,
44 lodgings, or accommodations, including the charge for use or
45 rental of personal property and services furnished in the
46 room. There is exempted from the tax authorized to be levied
47 under this section any rentals or services taxed under Article
48 1 of Chapter 23 of Title 40.

49 (b) The tax authorized to be levied by this section
50 shall be collected by Blount County in the same manner and
51 subject to the same exemptions as the state lodging tax as
52 provided in Chapter 26 of Title 40. The tax levied pursuant to
53 subsection (a) shall constitute a debt due the county. The
54 tax, together with any interest and penalties, shall
55 constitute and be secured by a lien upon the property of any
56 person from whom the tax is due or who is required to collect



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57 the tax. The county shall receive the tax, enforce this
58 section, and have and exercise all rights and remedies
59 otherwise currently applicable or which may be provided for in
60 the future for the collection of the state lodging tax by the
61 Department of Revenue.

62 (c) The proceeds from the tax shall be deposited to the
63 Blount County Commission in the county tourism fund to be used
64 by the Blount County Commission for the promotion of tourism,
65 county beautification, supporting and maintaining park and
66 recreation projects, and maintaining the county covered
67 bridges."

68 Section 3. (a) In addition to all other taxes of every
69 kind now imposed by law, after the effective date of this act,
70 the Blount County Commission may levy a privilege or license
71 tax upon every person, firm, or corporation engaging in the
72 business of renting or furnishing any room or rooms, lodging,
73 or accommodations to transients in any hotel, motel, inn,
74 tourist cabin, or any other place in which rooms, lodgings, or
75 accommodations are regularly furnished to transients for a
76 consideration, in an amount not to exceed three dollars (\$3)
77 per room per night for the rooms, lodgings, or accommodations,
78 including the charge for use or rental of personal property
79 and services furnished in the room; provided, however, that
80 there is exempted from the tax levied under this act any
81 rentals or services taxed under Division 1 of Article 1 of
82 Chapter 23 of Title 40, Code of Alabama 1975. The tax shall
83 not apply to rooms, lodgings, or accommodations supplied for a
84 period of 30 continuous days or more in any place.



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85 (b) The tax herein levied shall be collected in the
86 same manner as the state lodgings tax as provided in Chapter
87 26, Title 40, Code of Alabama 1975, and the net proceeds, less
88 a reasonable cost of collection, from the tax shall be
89 deposited to the Blount County Commission in the county
90 tourism fund to be used by the Blount County Commission for
91 the promotion of tourism, county beautification, supporting
92 and maintaining park and recreation projects, and maintaining
93 the county covered bridges.

94 Section 4. This act shall become effective on October
95 1, 2025.