

## HB591 INTRODUCED



1 HB591  
2 AR2ILSS-1  
3 By Representative Rehm (N & P)  
4 RFD: Local Legislation  
5 First Read: 17-Apr-25



A BILL  
TO BE ENTITLED  
AN ACT

Relating to Henry County; to amend Sections 1 and 2 of Act 2023-431, 2023 Regular Session, to further provide for the county lodging tax.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Sections 1 and 2 of Act 2023-431, 2023 Regular Session, are amended to read as follows:

"Section 1. ~~In Henry County, in~~ In addition to all other taxes imposed by law, the Henry County Commission may levy a privilege or license tax in the amount prescribed in this section against every person in the county engaging in the business of renting or furnishing a room ~~or rooms,~~ lodging, ~~or accommodations,~~ accommodation to a transient in a hotel, motel, inn, condominium, house, recreational vehicle park as defined in Section 35-15-30, Code of Alabama 1975, or ~~another~~ other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration. The amount of the tax shall not exceed four 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



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within the county.

Section 2. (a) There are exempted from the provisions of the tax levied by this act and from the computation of the amount of the tax levied or payable ~~all~~ both of the following:

a. Charges for property sold or services furnished ~~which~~ that are required to be included in the tax levied by the state sales tax act~~+~~.

b. ~~charges~~ Charges for the rental of rooms, lodgings, or accommodations to a person for a period of 30 continuous days or more or otherwise pursuant to the exemption provision of Alabama's Transient Occupancy Tax, Section 40-26-1 of the Code of Alabama 1975. A subsequent amendment or change to the Alabama Transient Occupancy Tax shall also have the effect of similarly changing the exemption provision of this act.

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

Section 2. This act shall become effective on October 1, 2025.