

**HB331 ENROLLED**



1 HB331  
2 CXE8DQJ-2  
3 By Representatives Standridge, Allbright (N & P)  
4 RFD: Local Legislation  
5 First Read: 27-Jan-26



## HB331 Enrolled

1 Enrolled, An Act,

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3 Relating to Blount County; to amend Section 45-5-247,  
4 Code of Alabama 1975, to increase the existing lodging tax; to  
5 authorize the county commission to levy an additional lodging  
6 tax in the county; to provide for the collection of the tax;  
7 and to provide for distribution of the proceeds.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

11 Section 2. Section 45-5-247 of the Code of Alabama  
12 1975, is amended to read as follows:

13 "§45-5-247

14 (a) (1) In addition to all other taxes of every kind now  
15 imposed by law, the Blount County Commission may levy a  
16 privilege or license tax upon every person, firm, or  
17 corporation engaging in the business of renting or furnishing  
18 any room or rooms, lodging, or accommodations to a transient  
19 in any hotel, motel, inn, tourist camp, tourist cabin, or any  
20 other place in which rooms, lodgings, or accommodations are  
21 regularly furnished to transients for a consideration. The  
22 amount of the tax shall be equal to four percent of the charge  
23 for the rooms, lodgings, or accommodations, including the  
24 charge for use or rental of personal property and services  
25 furnished in the room. There is exempted from the tax  
26 authorized to be levied under this section any rentals or  
27 services taxed under Article 1 of Chapter 23 of Title 40.

28 (2) In addition to all other taxes of every kind now



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

43 (b) The tax authorized to be levied by this section  
44 shall be collected by Blount County in the same manner and  
45 subject to the same exemptions as the state lodging tax as  
46 provided in Chapter 26 of Title 40. The tax levied pursuant to  
47 subsection (a) shall constitute a debt due the county. The  
48 tax, together with any interest and penalties, shall  
49 constitute and be secured by a lien upon the property of any  
50 person from whom the tax is due or who is required to collect  
51 the tax. The county shall receive the tax, enforce this  
52 section, and have and exercise all rights and remedies  
53 otherwise currently applicable or which may be provided for in  
54 the future for the collection of the state lodging tax by the  
55 Department of Revenue.

56 (c) The proceeds from the tax shall be deposited to the



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57 Blount County Commission in the county tourism fund to be used  
58 by the Blount County Commission for the promotion of tourism,  
59 county beautification, supporting and maintaining park and  
60 recreation projects, and maintaining the county covered  
61 bridges."

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

79 (b) The tax herein levied shall be collected in the  
80 same manner as the state lodgings tax as provided in Chapter  
81 26, Title 40, Code of Alabama 1975, and the net proceeds from  
82 the tax, less a reasonable cost of collection, shall be  
83 deposited to the Blount County Commission in the county  
84 tourism fund to be used by the Blount County Commission for



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85 the promotion of tourism, county beautification, supporting  
86 and maintaining park and recreation projects, and maintaining  
87 the county covered bridges.

88 Section 4. This act shall become effective on October  
89 1, 2026.

