

## HB331 INTRODUCED



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



A BILL  
TO BE ENTITLED  
AN ACT

Relating to Blount County; to amend Section 45-5-247, Code of Alabama 1975, 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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for the rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in the room. There is exempted from the tax authorized to be levied under this section any rentals or services taxed under Article 1 of Chapter 23 of Title 40.

(2) In addition to all other taxes of every kind now imposed by law, after the effective date of this act, the Blount County Commission may levy an additional 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 additional tax shall be equal to one percent of the charge for the rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in the room. There is exempted from the tax authorized to be levied under this section any rentals or services taxed under Article 1 of Chapter 23 of Title 40.

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



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

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

Section 3. (a) In addition to all other taxes of every kind now imposed by law, after the effective date of this act, 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 transients in any hotel, motel, inn, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration, in an amount not to exceed three dollars (\$3) per room per night for the rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in the room; provided, however, that there is exempted from the tax levied under this act any rentals or services taxed under Division 1 of Article 1 of Chapter 23 of Title 40, Code of Alabama 1975. The tax shall not apply to rooms, lodgings, or accommodations supplied for a period of 30 continuous days or more in any place.



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

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