

HB611 ENROLLED



1 HB611
2 NRPUGT8-2
3 By Representatives Wadsworth, Estes (N & P)
4 RFD: Local Legislation
5 First Read: 11-Mar-26



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1 Enrolled, An Act,

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3 Relating to Winston County; to authorize the Winston
4 County Commission to levy a lodging tax; to provide for the
5 collection and distribution of the proceeds of the tax; to
6 impose a fire protection fee; to provide for the collection
7 and distribution of the fire protection fee; and to provide
8 for a referendum.

9 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

10 Section 1. (a) In addition to all other taxes now
11 imposed by law, the Winston County Commission may levy a
12 privilege or license tax upon the occupancy of a room or
13 rooms, lodging, or accommodation furnished to a transient in
14 any hotel, motel, inn, tourist camp, tourist cabin, short-term
15 rental, or any other place in which accommodations are
16 regularly furnished to transients for consideration.

17 (b) The tax shall be paid by the transient guest
18 occupying the accommodations and shall be collected by the
19 person, firm, or corporation furnishing the accommodations at
20 the time payment for occupancy is made.

21 (c) The amount of the tax shall be equal to eight
22 percent of the charge for the rooms, lodgings, or
23 accommodations, including the charge for use or rental of
24 personal property and services furnished in the room.

25 (d) Rentals or services taxed under Article 1, Chapter
26 23 of Title 40, Code of Alabama 1975, shall be exempt from the
27 tax levied under this act.

28 Section 2. (a) The tax authorized to be levied by this



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29 act shall be collected and enforced in the same manner as the
30 state lodgings tax as provided in Chapter 26 of Title 40, Code
31 of Alabama 1975, and subject to the same exemptions as the
32 state lodging tax as provided in Chapter 26 of Title 40, Code
33 of Alabama 1975. Nonprofit organizations qualifying as tax
34 exempt under 26 U.S.C. § 501(c)(3) shall also be exempt from
35 the tax levied by this act.

36 (b) The tax herein levied shall constitute a debt due
37 to the county. The tax, together with any interest and
38 penalties, shall constitute and be secured by a lien upon the
39 property of any person from whom the tax is due or who is
40 required to collect the tax.

41 (c) The county shall receive the tax, is authorized to
42 enforce this act, and shall have and exercise all rights and
43 remedies applicable or which may be provided for in the future
44 for the collection of the state lodging tax by the Department
45 of Revenue.

46 Section 3. The proceeds from the tax collected pursuant
47 to this act shall be distributed as follows:

48 (1) Fifty-five percent to road and bridge improvements
49 within Winston County, distributed among county commission
50 districts based upon the percentage of lodging facilities or
51 short-term rental properties located within each county
52 commission district, as evaluated annually by the Winston
53 County Revenue Commissioner.

54 (2) Twenty percent to the Sheriff of Winston County to
55 be expended at the discretion of the sheriff for law
56 enforcement purposes.



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57 (3) Fifteen percent to the Winston County General Fund
58 to promote tourism development in Winston County, including,
59 but not limited to, marketing, visitor attraction, and
60 recreational development.

61 (4) Ten percent to the Winston County General Fund.
62 These funds shall first be used exclusively to retire any
63 outstanding debts or loans associated with the construction of
64 the Winston County judicial building and jail existing at the
65 time this act is passed. After these loans and debts have been
66 fully satisfied, the funds may be used for other lawful county
67 purposes.

68 Section 4. (a) In addition to the lodging tax
69 authorized to be levied under this act, the Winston County
70 Commission shall impose and collect a fire protection fee in
71 the amount of five dollars (\$5) per night for each transient
72 accommodation rented or furnished within Winston County.

73 (b) The fee shall be paid by the transient guest
74 occupying the accommodations and shall be collected by the
75 person, firm, or corporation furnishing the accommodations at
76 the same time and in the same manner as the lodging tax and
77 shall be remitted to the county.

78 (c) The proceeds from the fire protection fee shall be
79 distributed equally among volunteer fire departments operating
80 in Winston County.

81 Section 5. This act shall become operative only if
82 approved by a majority of the qualified electors of Winston
83 County who vote in an election to be held on the day
84 designated by the Judge of Probate of Winston County, at a



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85 referendum held pursuant to Section 67-1.00 of the
86 Constitution of Alabama of 2022. The notice of the election
87 shall be given by the judge of probate, and the election shall
88 be held, conducted, and the results canvassed in the same
89 manner as other county elections. The election shall be held
90 in conjunction with the next regularly scheduled state or
91 local election to be held in the county. The question shall
92 be, "Do you favor the adoption of Act ____, of the 2026 Session
93 of the Alabama Legislature, establishing an eight percent tax
94 on lodging charges and a five dollar (\$5) fire protection fee
95 per night on lodging accommodations? Yes () No ()." The
96 county shall pay any costs and expenses not otherwise
97 reimbursed by a governmental agency which are incidental to
98 the election. If a majority of the votes cast in the election
99 are "Yes," this act shall become effective immediately. If the
100 majority of the votes are "No," this act shall be repealed and
101 shall have no further effect. The judge of probate shall
102 certify the results of the election to the Secretary of State.
103 Section 6. This act shall become effective on October
104 1, 2026.



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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in and was passed by the House 19-Mar-26.

John Treadwell
Clerk

Senate **08-Apr-26**

Passed