

# HB630 INTRODUCED



1 HB630  
2 JP969FF-1  
3 By Representative Butler (N & P)  
4 RFD: Local Legislation  
5 First Read: 17-Mar-26



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A BILL  
TO BE ENTITLED  
AN ACT

Relating to Etowah County; to extend the number of continuous days that lodging must be supplied before the lodging tax no longer applies; and to make nonsubstantive, technical revisions to update existing code language to current style.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 45-28-91.02, Code of Alabama 1975, is amended to read as follows:

"§45-28-91.02

(1) Beginning October 1, ~~2016~~2026, the first four hundred ninety-one thousand dollars (\$491,000) of the annual proceeds of any lodging tax due Etowah County pursuant to Section 45-28-243, Section 45-28-243.01, or any other lodging tax payable to the county shall be paid into the county treasury to be distributed to the Etowah County Tourism Board established by this part to be used to carry out the purposes of this part. The remaining portion of the proceeds shall be distributed to the Etowah County Mega Sports Complex Authority.

(2) Notwithstanding any provision of Section 45-28-243



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29 or Section 45-28-243.01, the lodging taxes levied by Section  
30 45-28-243 and Section 45-28-243.01 shall not apply to rooms,  
31 lodgings, or accommodations supplied for a period of ~~30~~180  
32 continuous days or more in any place."

33 Section 2. This act shall become effective on October  
34 1, 2026.