

HB634 INTRODUCED



1 HB634
2 YMZWD6N-1
3 By Representative Easterbrook (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 Washington County; to levy a lodging tax;
and to provide for the revenue from the tax.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) In addition to all other taxes imposed
by law, there is levied a privilege or license tax against
every person in Washington County engaging in the business of
renting or furnishing a room, lodging, or accommodation to a
transient in a hotel, motel, inn, condominium, house, or other
place in which rooms, lodgings, or accommodations are
regularly furnished to transients for a consideration.

(b) The rate of the tax shall be four percent of the
charge for the room, lodging, or accommodation, including the
charge for use or rental of personal property or services
furnished in the room.

(c) (1) There are exempted from the provisions of the
tax levied by this section and from the computation of the
amount of the tax levied or payable both of the following:

a. Charges for property sold or services furnished that
are required to be included in the tax levied by Division 1 of
Article 1 of Chapter 23 of Title 40, Code of Alabama 1975.



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29 b. Charges for rental of rooms, lodgings, or
30 accommodations to an individual for a period of 30 continuous
31 days or more, or otherwise pursuant to the exemption provision
32 of Section 40-26-1, Code of Alabama 1975.

33 (2) Notwithstanding the provisions of this section, the
34 tax shall not apply to the rental of living accommodations
35 which are intended primarily for rental to individuals as
36 their principal or permanent place of residence.

37 (d) The county commission, by resolution, shall certify
38 the tax rate levied by this section. The county commission
39 shall be considered self-administered for the purposes of
40 collecting and enforcing this tax and may exercise the powers
41 granted by general law to a self-administered county
42 commission.

43 (e) The county commission, by resolution, shall provide
44 for the collection and administration of the tax.

45 (f) The proceeds of the tax shall be deposited in the
46 Washington County General Fund.

47 Section 2. This act shall become effective on September
48 1, 2026.