

HB414 ENROLLED



1 KJOTU5-2
2 By Representative Oliver (N & P)
3 RFD: Local Legislation
4 First Read: 02-May-23
5 2023 Regular Session



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1 Enrolled, An Act,

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3 Relating to Tallapoosa County; authorizing the levy of
4 a lodging tax in the unincorporated area of the county; and
5 providing for the distribution of the proceeds from the tax.

6 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

7 Section 1. In Tallapoosa County, in addition to all
8 other taxes imposed by law, the Tallapoosa County Commission
9 may levy a privilege or license tax in the amount prescribed
10 in this section against every person within the unincorporated
11 area of the county engaging in the business of renting or
12 furnishing a room or rooms, lodging or accommodations, to a
13 transient in a hotel, motel, inn, condominium, house, or
14 another place in which rooms, lodgings, or accommodations are
15 regularly furnished to transients for a consideration. The
16 amount of the tax shall be equal to 10 percent of the charge
17 for the rooms, lodgings, or accommodations, including the
18 charge for use of rental or personal property and services
19 furnished in the room or rooms within the unincorporated area
20 of Tallapoosa County except in the unincorporated area of the
21 county that is also in the police jurisdiction of a
22 municipality that levies a lodging tax, the rate of lodging
23 tax levied by the county shall be the difference in the rate
24 of lodging tax levied by the municipality in the police
25 jurisdiction and 10 percent.

26 Section 2. (a) There are exempted from the provisions
27 of the tax levied by this act and from the computation of the
28 amount of the tax levied or payable all of the following:



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29 Charges for property sold or services furnished which are
30 required to be included in the tax levied by the state sales
31 tax act; charges for the rental of rooms, lodgings, or
32 accommodations to a person for a period of 30 continuous days
33 or more pursuant to the exemption provision of Alabama's
34 Transient Occupancy Tax, Section 40-26-1 of the Code of
35 Alabama 1975. A subsequent amendment or change to the Alabama
36 Transient Occupancy Tax shall also have the effect of
37 similarly changing the exemption provision of this act.

38 (b) Notwithstanding the provisions of this section, the
39 tax shall not apply to the rental of living accommodations
40 which are intended primarily for rental to persons as their
41 principal or permanent place of residence.

42 Section 3. (a) The tax levied by this act, except as
43 otherwise provided, shall be due and payable to Tallapoosa
44 County on or before the 20th day of the month next succeeding
45 the month in which the tax accrues. Notwithstanding any
46 provision of this act providing for the responsibility of the
47 county to collect and administer the tax provided in this act,
48 the county may contract with an agent to perform all or any
49 part of its duties pursuant to this act. On or before the 20th
50 day of each month, every person on whom the tax is levied by
51 this act shall render to the county on a form prescribed by
52 the department, a true and correct statement showing the gross
53 proceeds of the business subject to the tax for the then
54 preceding month, together with other information as the county
55 requires. At the time of making the monthly report, the
56 taxpayer shall compute and pay to the county the amount of tax



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57 shown due. A person subject to the tax who conducts business
58 on a credit basis may defer reporting and paying the tax until
59 after the person has received payment of the items, articles,
60 or accommodations furnished. In the event the taxpayer defers
61 reporting and paying the taxes, he or she shall thereafter
62 include in each monthly report all credit collections made
63 during the then preceding month and shall pay the amount of
64 taxes computed thereon at the time of filing the report.

65 (b) It shall be the duty of every person engaged or
66 continuing in a business subject to the tax levied by this act
67 to keep and preserve suitable records of the gross proceeds of
68 the business and other books or accounts necessary to
69 determine the amount of tax for which he or she is liable
70 pursuant to this act. The records shall be kept and preserved
71 for a period of two years and shall be open for examination at
72 all times by the county or by a duly authorized agent, deputy,
73 or employee of the county.

74 (c) A person who fails to pay the tax levied by this
75 act within the time required by this act shall pay in addition
76 to the tax a penalty of 10 percent of the amount of tax due,
77 together with interest from the date on which the tax became
78 due and payable at the rate due and payable on the state
79 lodging tax. The penalty and interest shall be assessed and
80 collected as a part of the tax. The county may, if good and
81 sufficient reason be shown, waive or remit the penalty or a
82 portion of the penalty.

83 Section 4. All provisions of the state lodging tax
84 statutes with respect to payment, assessment, and collection



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85 of the state lodging tax, making of reports and keeping and
86 preserving records, interest after due date of tax, or
87 otherwise; the adoption of rules with respect to the state
88 lodging tax; and the administration and enforcement of the
89 state lodging tax statutes, which are not inconsistent with
90 the provisions of this act when applied to the tax levied by
91 this act, shall apply to the levied tax. The county shall have
92 and exercise the same powers, duties, and obligations with
93 respect to the district taxes levied as imposed on the
94 Commissioner of the Department of Revenue and the department,
95 respectively, by the state lodging tax statutes. All
96 provisions of the state lodging tax statutes that are made
97 applicable to this act, to the taxes levied, and to the
98 administration of this act are incorporated herein by
99 reference and made a part as if fully set forth.

100 Section 5. The county shall contract with an agent for
101 collection of the tax and the agent may deduct from the
102 proceeds of the tax levied an amount equal to the contracted
103 amount for the collections, provided the charge does not
104 exceed five percent of the total amount of tax collected.
105 Following that deduction, the agent shall pay the remainder of
106 the tax proceeds to the county.

107 Section 6. Except as otherwise provided in this act,
108 the net proceeds from the tax levied by this act shall be
109 deposited into the Tallapoosa County General Fund and may be
110 used by the county for any lawful county purpose.

111 Section 7. This act shall become effective immediately
112 following its passage and approval by the Governor, or its

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113 otherwise becoming law.



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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 09-May-23.

John Treadwell
Clerk

Senate

25-May-23

Passed