

1 HB564
2 197256-1
3 By Representative Rowe (N & P)
4 RFD: Local Legislation
5 First Read: 02-MAY-19

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Blount County; to authorize the Blount
14 County Commission to levy a lodging tax; and to provide for
15 the collection of the tax and the distribution of the proceeds
16 from the tax.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. This act shall only apply in Blount
19 County.

20 Section 2. In addition to all other taxes of every
21 kind now imposed by law, the Blount County Commission may levy
22 a privilege or license tax upon every person, firm, or
23 corporation engaging in the business of renting or furnishing
24 any room or rooms, lodging, or accommodations to a transient
25 in any hotel, motel, inn, tourist camp, tourist cabin, or any
26 other place in which rooms, lodgings, or accommodations are
27 regularly furnished to transients for a consideration. The

1 amount of the tax shall be equal to four percent of the charge
2 for the rooms, lodgings, or accommodations, including the
3 charge for use or rental of personal property and services
4 furnished in the room. There is exempted from the tax
5 authorized to be levied under this act any rentals or services
6 taxed under Article 1, Chapter 23, Title 40, Code of Alabama
7 1975.

8 Section 3. The tax authorized to be levied by this
9 act shall be collected by Blount County in the same manner and
10 subject to the same exemptions as the state lodging tax as
11 provided in Chapter 26, Title 40, Code of Alabama 1975. The
12 tax herein levied shall constitute a debt due the county. The
13 tax, together with any interest and penalties, shall
14 constitute and be secured by a lien upon the property of any
15 person from whom the tax is due or who is required to collect
16 the tax. The county shall receive the tax, enforce this act,
17 and have and exercise all rights and remedies otherwise
18 currently applicable or which may be provided for in the
19 future for the collection of the state lodging tax by the
20 Department of Revenue.

21 Section 4. The proceeds from the tax shall be
22 deposited to the Blount County Commission in the county
23 tourism fund to be used by the Blount County Commission for
24 the promotion of tourism, county beautification, supporting
25 and maintaining park and recreation projects, and maintaining
26 the county covered bridges.

1 Section 5. This act shall become effective on the
2 first day of the third month following its passage and
3 approval by the Governor, or its otherwise becoming law.