

1 HB599
2 127917-2
3 By Representative Beech (N & P)
4 RFD: Local Legislation
5 First Read: 03-MAY-11

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Clarke County; to amend Section 2 of Act
14 2004-264, 2004 Regular Session (Acts 2004, p. 365), now
15 appearing as Section 45-13-243, Code of Alabama 1975, to
16 increase the lodging tax.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. Section 2 of Act 2004-264, 2004 Regular
19 Session (Acts 2004, p. 365), now appearing as Section
20 45-13-243, Code of Alabama 1975, is amended to read as
21 follows:

22 "§45-13-243.

23 "(a) This section shall be applicable only to Clarke
24 County.

25 "(b) There is levied and imposed, in addition to all
26 other taxes of every kind now imposed by law, a privilege or
27 license tax upon every person, firm, or corporation engaging

1 in the business of renting or furnishing any room or rooms,
2 lodging, or accommodations to transients in any hotel, motel,
3 inn, tourist camp, tourist cabin, or any other place in which
4 rooms, lodgings, or accommodations are regularly furnished to
5 transients for a consideration, in an amount of ~~two dollars~~
6 ~~(\$2)~~ four percent of the charge on each room, rooms, lodgings,
7 or accommodations; provided, however, that there is exempted
8 from the tax levied under this section any rentals or services
9 taxed under Division 1 of Article 1 of Chapter 23 of Title 40.
10 The tax shall not apply to rooms, lodgings, or accommodations
11 supplied for a period of 30 continuous days or more in any
12 place.

13 "(c) The tax herein levied shall be collected in the
14 same manner as the state lodgings tax as provided in Chapter
15 26, Title 40, and the net proceeds, less a reasonable cost of
16 collection, from the tax shall be paid into the county
17 treasury to be used exclusively for the promotion of tourism
18 and economic development."

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