

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

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ENROLLED, An Act,

Relating to Clarke County; to amend Section 2 of Act 2004-264, 2004 Regular Session (Acts 2004, p. 365), now appearing as Section 45-13-243, Code of Alabama 1975, to increase the lodging tax.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

"§45-13-243.

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

"(b) There is levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege or license tax upon every person, firm, or corporation engaging in the business of renting or furnishing any room or rooms, lodging, or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration, in an amount of ~~two dollars~~ ~~(\$2)~~ four percent of the charge on each room, rooms, lodgings, or accommodations; provided, however, that there is exempted from the tax levied under this section any rentals or services

1 taxed under Division 1 of Article 1 of Chapter 23 of Title 40.
2 The tax shall not apply to rooms, lodgings, or accommodations
3 supplied for a period of 30 continuous days or more in any
4 place.

5 "(c) The tax herein levied shall be collected in the
6 same manner as the state lodgings tax as provided in Chapter
7 26, Title 40, and the net proceeds, less a reasonable cost of
8 collection, from the tax shall be paid into the county
9 treasury to be used exclusively for the promotion of tourism
10 and economic development."

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

