

1 HB645  
2 130307-1  
3 By Representative DeMarco (N & P)  
4 RFD: Jefferson County Legislation  
5 First Read: 24-MAY-11

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to Jefferson County; to amend Section 6 of  
14 Act 525 of the 1965 Regular Session (Acts 1965, p. 775); to  
15 provide that the proceeds from a county lodgings tax shall be  
16 paid to the county general fund, except to the extent that the  
17 proceeds are pledged to debt repayment or the contractual  
18 obligation of the county.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. Section 6 of Act 525 of the 1965 Regular  
21 Session (Acts 1965, p. 775), is amended to read as follows:

22 "Section 6 (a). Commencing on the effective date of  
23 the taxes (as specified in Section 4 of this act), in addition  
24 to all other taxes imposed by law there is hereby levied and  
25 shall be collected by the Director of Revenue as herein  
26 provided a privilege or license tax in the amount hereinafter  
27 prescribed against every person engaging in the County in the

1 business of renting or furnishing any room or rooms, lodging  
2 or accommodations, to any transients in any hotel, motel, inn,  
3 tourist court, or any other place in which rooms, lodgings or  
4 accommodations are regularly furnished to transients for a  
5 consideration. The Director of Revenue shall pay all taxes  
6 collected into the general fund of the county as received  
7 except that portion of the proceeds of the tax pledged to or  
8 used for the payment of bonds issued for the financing of the  
9 Birmingham Jefferson Civic Center, and the remaining proceeds  
10 may be expended for county public purposes and in the manner  
11 as the governing body of the county shall determine except to  
12 the extent that the proceeds are pledged to debt repayment or  
13 the contractual obligations of the county. ~~under this Section~~  
14 ~~6 to the Authority within the time prescribed by Section 5 of~~  
15 ~~this act less the amount thereof which said Section 5 requires~~  
16 ~~the Director of Revenue to pay to the treasury of the County.~~  
17 The amount of the tax shall be equal to one per cent (1%) of  
18 the charge for such room, rooms, lodgings or accommodations,  
19 including the charge for use or rental of personal property  
20 and services furnished in such room or rooms. Commencing on  
21 the effective date of the taxes there is also hereby levied,  
22 in addition to all other taxes now imposed by law, a privilege  
23 or license tax, in the amount hereinafter prescribed, against  
24 every person engaged in the County in the business of renting  
25 or furnishing space for accommodation of trailers. The amount  
26 of the last mentioned tax shall be equal to one per cent (1%)  
27 of the charge for such trailer space.

1           " There are exempted from the provisions of the tax  
2 levied by this Section 6 and from the computation of the  
3 amount of the tax levied or payable hereunder the following:  
4 (a) Charges for property sold or services furnished which are  
5 required to be included in the tax levied by Act No. 100 of  
6 the Second Special Session of 1959 of the Legislature of  
7 Alabama (Ala. Acts 1959, page 298, et seq.), as amended, said  
8 Act being commonly referred to as the State Sales Tax Act; (b)  
9 boarding houses, tourist homes and similar establishments  
10 regularly offering less than five (5) rooms for rental to  
11 transients; (c) Charges for the rental of rooms, lodgings or  
12 accommodations furnished by any hospital, nursing home,  
13 convalescent home or by any charitable or eleemosynary  
14 institution; (d) Charges for the rental of rooms, lodgings or  
15 accommodations to a person for a period of thirty continuous  
16 days or more; (e) charges for the renting or furnishing of  
17 space for the accommodation of a trailer to a person for a  
18 period of thirty (30) continuous days or more.

19           "(b) The taxes levied by this Section 6, except as  
20 otherwise provided herein, shall be due and payable on or  
21 before the 20th day of the month next succeeding the month in  
22 which the tax accrues. On or before the 20th day of each month  
23 after the effective date of the taxes every person on whom the  
24 tax is levied by this Section 6 and imposed shall render to  
25 the Director of Revenue on a form prescribed by him, a true  
26 and correct statement showing the gross proceeds of the  
27 business subject to the said tax for the then preceding month,

1 together with such other information as the Director of  
2 Revenue may demand and require; and at the time of making such  
3 monthly report the taxpayer shall compute and pay to the  
4 Director of Revenue the amount of taxes shown to be due;  
5 provided, however, that any person subject to the tax who  
6 conducts any business on a credit basis may defer reporting  
7 and paying the tax until after said person has received  
8 payment for the items, articles or accommodations furnished;  
9 and in the event he so defers reporting and paying any such  
10 taxes he shall thereafter include in each monthly report all  
11 credit collections made during the then preceding month and  
12 shall pay the amount of taxes computed thereon at the time of  
13 filing such report.

14 "(c) It shall be the duty of every person engaged or  
15 continuing in any business subject to the taxes levied by this  
16 Section 6 to keep and preserve suitable records of the gross  
17 proceeds of such business and such other books or accounts as  
18 may be necessary to determine the amount of tax for which he  
19 is liable under the provisions of this act. Such records shall  
20 be kept and preserved for a period of five (5) years and shall  
21 be open for examination at any time by the Director of Revenue  
22 or by any duly authorized agent, deputy or employee of the  
23 said Director.

24 "(d) Any person who fails to pay the tax levied by  
25 this Section 6 within the time required by this act shall pay  
26 in addition to the tax a penalty of ten per cent (10%) of the  
27 amount of tax due, together with interest thereon at the rate

1 of one-half of one per cent (1/2 of 1%) per month or fraction  
2 thereof from the date on which the tax became due and payable,  
3 such penalty and interest to be assessed and collected as a  
4 part of the tax; provided, however, that the Director of  
5 Revenue may, if good and sufficient reason be shown, waive or  
6 remit the penalty or any portion thereof."

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