

1 SB208  
2 124558-2  
3 By Senator Singleton (N & P)  
4 RFD: Local Legislation No. 1  
5 First Read: 10-MAR-11

1 SB208

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4 With Notice and Proof

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6 ENROLLED, An Act,

7 Relating to Perry County; to levy a five percent  
8 lodging tax in the county; to provide for the collection of  
9 the tax; and to provide for distribution of the proceeds from  
10 the tax.

11 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

12 Section 1. This act shall be applicable only to  
13 Perry County.

14 Section 2. There is levied and imposed, in addition  
15 to all other taxes of every kind now imposed by law, a  
16 privilege or license tax upon every person, firm, or  
17 corporation engaging in the business of renting or furnishing  
18 any room or rooms, lodging, or accommodations to transients in  
19 any hotel, motel, inn, tourist camp, tourist cabin, or any  
20 other place in which rooms, lodgings, or accommodations are  
21 regularly furnished to transients for a consideration, in an  
22 amount of five percent of the charge for the room, rooms,  
23 lodgings, or accommodations, including the charge for use or  
24 rental of personal property and services furnished in the  
25 room; provided, however, that there is exempted from the tax

1       levied under this act any rentals or services taxed under  
2       Division 1 of Article 1 of Chapter 23 of Title 40, Code of  
3       Alabama 1975. The tax shall not apply to rooms, lodgings, or  
4       accommodations supplied for a period of 30 continuous days or  
5       more in any place.

6               Section 3. The tax herein levied shall be collected  
7       in the same manner as the state lodgings tax as provided in  
8       Chapter 26, Title 40, Code of Alabama 1975, and the net  
9       proceeds, less a reasonable cost of collection not to exceed  
10      five percent, from the tax shall be paid into the county  
11      treasury to be distributed as follows:

12              (1) Ninety percent to a fund established by the  
13      Perry County Commission for reduction of the county debt.

14              (2) Ten percent to be distributed to the Perry  
15      County General Fund.

16              Section 4. This act shall become effective on the  
17      first day of the third month following its passage and  
18      approval by the Governor, or its otherwise becoming law.

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President and Presiding Officer of the Senate

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Speaker of the House of Representatives

SB208

Senate 03-MAY-11

I hereby certify that the within Act originated in and passed the Senate.

Patrick Harris  
Secretary

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House of Representatives  
Passed: 05-MAY-11

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By: Senator Singleton