

1 SB43  
2 196270-1  
3 By Senator Chambliss (N & P)  
4 RFD: Local Legislation  
5 First Read: 05-MAR-19  
6 PFD: 02/27/2019

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to Autauga County; authorizing the levy of  
14 a lodging tax and providing for the distribution of the  
15 proceeds from the tax.

16 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

17 Section 1. In Autauga County, in addition to all  
18 other taxes imposed by law, the Autauga County Commission may  
19 levy a privilege or license tax in the amount prescribed in  
20 this section against every person within the county engaging  
21 in the business of renting or furnishing a room or rooms,  
22 lodging or accommodations, to a transient in a hotel, motel,  
23 inn, condominium, house, tourist court, or another place in  
24 which rooms, lodgings, or accommodations are regularly  
25 furnished to transients for a consideration. The amount of the  
26 tax shall be equal to 10 percent of the charge for the rooms,  
27 lodgings, or accommodations, including the charge for use of

1 rental or personal property and services furnished in the room  
2 or rooms within Autauga County outside of the corporate limits  
3 of the City of Prattville and three percent of the charge  
4 within the corporate limits of the City of Prattville.

5 Section 2. (a) There are exempted from the  
6 provisions of the tax levied by this act and from the  
7 computation of the amount of the tax levied or payable all of  
8 the following: Charges for property sold or services furnished  
9 which are required to be included in the tax levied by the  
10 state sales tax act; charges for the rental of rooms,  
11 lodgings, or accommodations to a person for a period of 30  
12 continuous days or more pursuant to the exemption provision of  
13 Alabama's Transient Occupancy Tax, Section 40-26-1 of the Code  
14 of Alabama 1975. A subsequent amendment or change to the  
15 Alabama Transient Occupancy Tax shall also have the effect of  
16 similarly changing the exemption provision of this act.

17 (b) Notwithstanding the provisions of this section,  
18 the tax shall not apply to the rental of living accommodations  
19 which are intended primarily for rental to persons as their  
20 principal or permanent place of residence.

21 Section 3. (a) The tax levied by this act, except as  
22 otherwise provided, shall be due and payable to the Department  
23 of Revenue on or before the 20th day of the month next  
24 succeeding the month in which the tax accrues. On or before  
25 the 20th day of each month, every person on whom the tax is  
26 levied by this act shall render to the Department of Revenue  
27 on a form prescribed by the department, a true and correct

1 statement showing the gross proceeds of the business subject  
2 to the tax for the then preceding month, together with other  
3 information as the department requires. At the time of making  
4 the monthly report, the taxpayer shall compute and pay to the  
5 department the amount of tax shown due. A person subject to  
6 the tax who conducts business on a credit basis may defer  
7 reporting and paying the tax until after the person has  
8 received payment of the items, articles, or accommodations  
9 furnished. In the event the taxpayer defers reporting and  
10 paying the taxes, he or she shall thereafter include in each  
11 monthly report all credit collections made during the then  
12 preceding month and shall pay the amount of taxes computed  
13 thereon at the time of filing the report.

14 (b) It shall be the duty of every person engaged or  
15 continuing in a business subject to the tax levied by this act  
16 to keep and preserve suitable records of the gross proceeds of  
17 the business and other books or accounts necessary to  
18 determine the amount of tax for which he or she is liable  
19 pursuant to this act. The records shall be kept and preserved  
20 for a period of two years and shall be open for examination at  
21 all times by the Department of Revenue or by a duly authorized  
22 agent, deputy, or employee of the department.

23 (c) A person who fails to pay the tax levied by this  
24 act within the time required by this act shall pay in addition  
25 to the tax a penalty of 10 percent of the amount of tax due,  
26 together with interest from the date on which the tax became  
27 due and payable at the rate due and payable on the state

1 lodging tax. The penalty and interest shall be assessed and  
2 collected as a part of the tax. The Department of Revenue may,  
3 if good and sufficient reason be shown, waive or remit the  
4 penalty or a portion of the penalty.

5 Section 4. All provisions of the state lodging tax  
6 statutes with respect to payment, assessment, and collection  
7 of the state lodging tax, making of reports and keeping and  
8 preserving records, interest after due date of tax, or  
9 otherwise; the promulgation of rules with respect to the state  
10 lodging tax; and the administration and enforcement of the  
11 state lodging tax statutes, which are not inconsistent with  
12 the provisions of this act when applied to the tax levied by  
13 this act, shall apply to the levied tax. The Commissioner of  
14 Revenue and the Department of Revenue shall have and exercise  
15 the same powers, duties, and obligations with respect to the  
16 district taxes levied as imposed on the commissioner and the  
17 department, respectively, by the state lodging tax statutes.  
18 All provisions of the state lodging tax statutes that are made  
19 applicable to this act, to the taxes levied, and to the  
20 administration of this act are incorporated herein by  
21 reference and made a part as if fully set forth.

22 Section 5. The Department of Revenue shall charge  
23 and deduct from the proceeds of the tax levied an amount equal  
24 to the cost to the department of making the collections and  
25 the charge shall not exceed five percent of the total amount  
26 of tax collected. Following that deduction, the department  
27 shall pay the remainder of the tax proceeds to the county.

1                   Section 6. Except as otherwise provided in this act,  
2 the balance of the proceeds from the tax levied by this act  
3 shall be deposited into the Autauga County General Fund.

4                   Section 7. The provisions of this act shall not be  
5 applied in a manner to violate the Commerce Clause of the  
6 United States Constitution. If a provision of this act is held  
7 invalid, the invalidity shall not affect the remaining  
8 provisions of this act.

9                   Section 8. This act shall become effective  
10 immediately following its passage and approval by the  
11 Governor, or its otherwise becoming law.