

1 SJR96  
2 185113-1  
3 By Senator Sanford  
4 RFD:  
5 First Read: 25-APR-17

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8                   URGING THE DEPARTMENT OF REVENUE TO NOTIFY ALL  
9 HOTELS, MOTELS, INNS, OR SIMILAR ACCOMMODATIONS REGULARLY  
10 FURNISHED TO TRANSIENTS TO CEASE THE COLLECTION OF THE LODGING  
11 TAX ON THE PROCEEDS FROM THE RENTAL OF ACCOMMODATIONS NOT  
12 DESIGNED TO BE USED FOR TEMPORARY LIVING OR SLEEPING  
13 ACCOMMODATIONS.

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15                   WHEREAS, under existing law, the Alabama Tax  
16 Tribunal ruled on December 10, 2014, that the lodging tax was  
17 intended to apply only to a room or other closed, private  
18 area, which a transient uses as a temporary living quarter or  
19 abode in which to live and use as sleeping accommodations for  
20 a short period; and

21                   WHEREAS, more than two years later, the Department  
22 of Revenue has continued to collect this tax which was  
23 invalidated by the Alabama Tax Tribunal; now therefore,

24                   BE IT RESOLVED BY THE LEGISLATURE OF ALABAMA, BOTH  
25 HOUSES THEREOF CONCURRING, That we urge the Department of  
26 Revenue to immediately notify all entities that remit lodging  
27 tax to the State of Alabama that lodging tax is not due and

1 should not be collected on the proceeds from the rental of any  
2 portion of a hotel, motel, inn, tourist camp, tourist cabin,  
3 or any other place in which rooms, lodgings, or accommodations  
4 are regularly furnished to transients which is not used as a  
5 temporary living quarter or abode in which to live in and use  
6 as sleeping accommodations for a short period, specifying that  
7 the tax does not apply to convention facilities, banquet  
8 halls, or meeting rooms.

9 BE IT FURTHER RESOLVED, That copies of the  
10 resolution be provided to Governor Kay Ivey and the  
11 Commissioner of the Department of Revenue so that they will  
12 know the urgency and concern of the Legislature and our  
13 request for this action.