

1 HB564  
2 197256-3  
3 By Representative Rowe (N & P)  
4 RFD: Local Legislation  
5 First Read: 02-MAY-19

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ENROLLED, An Act,

Relating to Blount County; to authorize the Blount County Commission to levy a lodging tax; and to provide for the collection of the tax and the distribution of the proceeds from the tax.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. This act shall only apply in Blount County.

Section 2. In addition to all other taxes of every kind now imposed by law, the Blount County Commission may levy 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 a transient 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. The amount of the tax shall be equal to four percent of the charge for the rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in the room. There is exempted from the tax authorized to be levied under this act any rentals or services taxed under Article 1, Chapter 23, Title 40, Code of Alabama 1975.

1           Section 3. The tax authorized to be levied by this  
2 act shall be collected by Blount County in the same manner and  
3 subject to the same exemptions as the state lodging tax as  
4 provided in Chapter 26, Title 40, Code of Alabama 1975. The  
5 tax herein levied shall constitute a debt due the county. The  
6 tax, together with any interest and penalties, shall  
7 constitute and be secured by a lien upon the property of any  
8 person from whom the tax is due or who is required to collect  
9 the tax. The county shall receive the tax, enforce this act,  
10 and have and exercise all rights and remedies otherwise  
11 currently applicable or which may be provided for in the  
12 future for the collection of the state lodging tax by the  
13 Department of Revenue.

14           Section 4. The proceeds from the tax shall be  
15 deposited to the Blount County Commission in the county  
16 tourism fund to be used by the Blount County Commission for  
17 the promotion of tourism, county beautification, supporting  
18 and maintaining park and recreation projects, and maintaining  
19 the county covered bridges.

20           Section 5. This act shall become effective on the  
21 first day of the third month following its passage and  
22 approval by the Governor, or its otherwise becoming law.

