

1 HB615
2 148344-2
3 By Representative Mask (N & P)
4 RFD: Local Legislation
5 First Read: 11-APR-13

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Elmore County; to authorize the county
14 commission to levy a lodging tax in the county; to provide for
15 the collection of the tax; and to provide for distribution of
16 the proceeds.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. (a) This section shall be applicable only
19 to Elmore County.

20 (b) The county commission may levy and impose, in
21 addition to all other taxes of every kind now imposed by law,
22 a privilege or license tax upon every person, firm, or
23 corporation engaging in the business of renting or furnishing
24 any room or rooms, lodging, or accommodations to transients in
25 any hotel, motel, inn, tourist camp, tourist cabin, or any
26 other place in which rooms, lodgings, or accommodations are
27 regularly furnished to transients for a consideration, in an

1 amount of one dollar fifty cents (\$1.50) per night per room,
2 rooms, lodgings, or accommodations; provided, however, that
3 there is exempted from the tax levied under this act any
4 rentals or services taxed under Division 1 of Article 1 of
5 Chapter 23 of Title 40, Code of Alabama 1975. The tax shall
6 not apply to rooms, lodgings, or accommodations supplied for a
7 period of 30 continuous days or more in any place.

8 (c) The tax herein levied shall be collected in the
9 same manner as the state lodgings tax as provided in Chapter
10 26, Title 40, Code of Alabama 1975, and the net proceeds, less
11 a reasonable cost of collection, from the tax shall be paid
12 into the county general fund to be used at the discretion of
13 the county commission for capital improvements.

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