

1 HB647
2 130314-1
3 By Representative DeMarco (N & P)
4 RFD: Jefferson County Legislation
5 First Read: 24-MAY-11

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Jefferson County; to amend Section 2 of
14 Act 79-126 of the 1979 Regular Session (Acts 1979, p. 231), to
15 provide that the proceeds from the lodging tax shall be paid
16 to the county general fund, except to the extent that the
17 proceeds are pledged to debt repayment or the contractual
18 obligations of the county.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. Section 2 of Act 79-126 of the 1979
21 Regular Session (Acts 1979, p. 231), is amended to read as
22 follows:

23 "Section 2. (a) The taxes levied by this Act shall
24 become effective, or go into effect, on the first day of the
25 calendar month next following the calendar month in which this
26 act is adopted.

1 "(b) Commencing on the effective date of the taxes,
2 as specified in subsection (a), above, in addition to all
3 other taxes imposed by law, there is hereby levied and shall
4 be collected by the Director of Revenue as herein provided a
5 privilege or license tax in the amount hereinafter prescribed
6 against every person engaging in the county in the business of
7 renting or furnishing any room or rooms, lodging or
8 accommodations, to any transient in any hotel, motel, inn,
9 tourist court, or any other place in which rooms, lodgings or
10 accommodations are regularly furnished to transients for a
11 consideration. The Director of Revenue shall deduct and pay to
12 the treasury of the county one percent (1%) of the total
13 amount of the said taxes, to compensate the county for the
14 expenses incurred by it in collecting said taxes and in
15 administering this act. Following that deduction, the Director
16 of Revenue shall pay the remainder of the taxes to the Greater
17 Birmingham Convention and Visitors Bureau of the county
18 created under the Act adopted during the Regular 1969 Session
19 of the Legislature. The amount of the tax shall be equal to
20 one percent (1%) of the charge for such rooms, lodgings or
21 accommodations, including the charge for use of rental of
22 personal property and services furnished in such room or
23 rooms.

24 ~~"The amount so collected shall be allocated to the~~
25 ~~Greater Birmingham Convention and Visitors Bureau, established~~
26 ~~by Act No. 794, 1969 Regular Session (Ala. Acts of 1969, p.~~

1 ~~1425), and this amount shall be used for the promotion of~~
2 ~~Birmingham as a convention and visitors' destination.~~

3 "(c) The balance of the proceeds from the lodging
4 tax shall be paid into the county general fund as received and
5 may be expended for county public purposes in the manner as
6 the governing body of the county shall determine, except to
7 the extent that the proceeds are pledged to debt repayment or
8 the contractual obligations of the county."

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