

1 SB16
2 215074-1
3 By Senator Jones (N & P)
4 RFD: Local Legislation
5 First Read: 01-NOV-21

A BILL
TO BE ENTITLED
AN ACT

Relating to Etowah County; to amend Section 45-28-91.02, Code of Alabama 1975, to provide, beginning October 1, 2021, for the distribution of all local lodging taxes due the county to the Etowah County Tourism Board.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 45-28-91.02 of the Code of Alabama 1975, is amended to read as follows:

"§45-28-91.02.

"(a) (1) Beginning October 1, 2016, and continuing through September 30, 2021, the first four hundred ninety-one thousand dollars (\$491,000) of the annual proceeds of any lodging tax due Etowah County pursuant to Section 45-28-243, Section 45-28-243.01, or any other lodging tax payable to the county shall be paid into the county treasury to be distributed to the Etowah County Tourism Board established by

1 this part to be used to carry out the purposes of this part.
2 The remaining portion of the proceeds shall be distributed to
3 the Etowah County Mega Sports Complex Authority.

4 "(2) Beginning October 1, 2021, the annual proceeds
5 of any lodgings tax due Etowah County pursuant to Section
6 45-28-243, Section 45-28-243.01, or any other lodging tax
7 payable to the county shall be paid into the county treasury
8 to be distributed to the Etowah County Tourism Board
9 established by this part to be used to carry out the purposes
10 of this part.

11 "(b)(2) Notwithstanding any provision of Section
12 45-28-243 or Section 45-28-243.01, the lodging taxes levied by
13 Section 45-28-243 and Section 45-28-243.01 shall not apply to
14 rooms, lodgings, or accommodations supplied for a period of 30
15 continuous days or more in any place."

16 Section 2. This act shall become effective
17 immediately following its passage and approval by the
18 Governor, or its otherwise becoming law.