

1 SB272
2 144676-1
3 By Senator Dial
4 RFD: Finance and Taxation General Fund
5 First Read: 28-FEB-13

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8 SYNOPSIS: This bill would exempt the Alabama
9 Association of Rescue Squads, Inc., and rescue
10 squads that are members in good standing of the
11 association from state and local lodging taxes.

12
13 A BILL
14 TO BE ENTITLED
15 AN ACT

16
17 Relating to the Alabama Association of Rescue
18 Squads, Inc., and member rescue squads in good standing of the
19 association, to provide an exemption from state and local
20 lodging taxes; and to amend Section 40-26-1, Code of Alabama
21 1975, for that purpose.

22 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

23 Section 1. Section 40-26-1, Code of Alabama 1975, is
24 amended to read as follows:

25 "§40-26-1.

26 "(a) There is levied and imposed, in addition to all
27 other taxes of every kind now imposed by law, a privilege or

1 license tax upon every person, firm, or corporation engaging
2 in the business of renting or furnishing any room or rooms,
3 lodging, or accommodations to transients in any hotel, motel,
4 inn, tourist camp, tourist cabin, or any other place in which
5 rooms, lodgings, or accommodations are regularly furnished to
6 transients for a consideration, in any county which is located
7 in the geographic region comprising the Alabama mountain lakes
8 area, those being Blount, Cherokee, Colbert, Cullman, DeKalb,
9 Etowah, Franklin, Jackson, Lauderdale, Lawrence, Limestone,
10 Madison, Marion, Marshall, Morgan, and Winston, in an amount
11 to be determined by the application of the rate of five
12 percent of the charge for such room, rooms, lodgings, or
13 accommodations, including the charge for use or rental of
14 personal property and services furnished in such room, and the
15 rate of four percent of the charge in every other county.
16 There is exempted from the tax levied under this chapter any
17 rentals or services taxed under Division 1 of Article 1 of
18 Chapter 23 of this title.

19 "(b) The tax shall not apply to rooms, lodgings, or
20 accommodations supplied: (i) For a period of 180 continuous
21 days or more in any place; (ii) by camps, conference centers,
22 or similar facilities operated by nonprofit organizations
23 primarily for the benefit of, and in connection with,
24 recreational or educational programs for children, students,
25 or members or guests of other nonprofit organizations during
26 any calendar year; ~~or~~ (iii) by privately operated camps,
27 conference centers, or similar facilities that provide lodging

1 and recreational or educational programs exclusively for the
2 benefit of children, students, or members or guests of
3 nonprofit organizations during any calendar year; or (iv) to
4 the Alabama Association of Rescue Squads, Inc., and to rescue
5 squads that are members in good standing of the association
6 for official meetings.

7 "(c) For purposes of subsection (b): "Children"
8 means individuals under age 21; "student" is defined in
9 accordance with 26 U.S.C. §151(c)(4), as in effect from time
10 to time or by any successor law; "nonprofit organization" is
11 an organization exempt from federal income tax under 26 U.S.C.
12 §501(c)(3), as in effect from time to time or any successor
13 law; and "privately operated" refers to any camp, conference
14 center, or similar facility other than those operated by a
15 nonprofit organization as herein defined."

16 Section 2. The Alabama Association of Rescue Squads
17 and rescue squads that are members in good standing with the
18 association are exempt from all county, municipal, and local
19 lodging taxes.

20 Section 3. 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.