

1 SB19
2 196899-1
3 By Senator Allen
4 RFD: Finance and Taxation General Fund
5 First Read: 05-MAR-19
6 PFD: 01/30/2019

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8 SYNOPSIS: Under existing law, the state transient
9 occupancy tax or lodging tax is levied on the
10 furnishing of rooms, lodging, or accommodations to
11 transients for consideration. The tax is five
12 percent in the mountain lakes area and four percent
13 in the remainder of the state.

14 This bill would exclude places or spaces for
15 tent camping or marine slips or to places or spaces
16 in parks for recreational vehicles (RV Parks).

17
18 A BILL
19 TO BE ENTITLED
20 AN ACT

21
22 Relating to the transient occupancy tax; to amend
23 Section 40-26-1 of the Code of Alabama 1975, to exclude from
24 the tax places or spaces for tent camping or marine slips or
25 to places or spaces in parks for recreational vehicles.

26 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. Section 40-26-1 of the Code of Alabama
2 1975, is amended to read as follows:

3 "§40-26-1.

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

24 "(b) The tax shall not apply to rooms, lodgings, or
25 accommodations supplied: (i) For a period of 180 continuous
26 days or more in any place; (ii) by camps, conference centers,
27 or similar facilities operated by nonprofit organizations

1 primarily for the benefit of, and in connection with,
2 recreational or educational programs for children, students,
3 or members or guests of other nonprofit organizations during
4 any calendar year; or (iii) by privately operated camps,
5 conference centers, or similar facilities that provide lodging
6 and recreational or educational programs exclusively for the
7 benefit of children, students, or members or guests of
8 nonprofit organizations during any calendar year.

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

18 "(d) The tax shall not apply to places or spaces for
19 tent camping, to marine slips, or to places or spaces in parks
20 for recreational vehicles provided for motor homes, travel
21 trailers, self-propelled campers or house cars, truck campers,
22 or similar recreational vehicles commonly known as R.V.'s."

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