

1 SB308
2 199212-3
3 By Senator Allen
4 RFD: Tourism
5 First Read: 16-APR-19

1 SB308

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4 ENROLLED, An Act,

5 Relating to the transient occupancy tax; to amend
6 Section 40-26-1 of the Code of Alabama 1975, to exclude from
7 the tax places or spaces for tent camping or marine slips or
8 to places or spaces in parks for recreational vehicles.

9 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

10 Section 1. Section 40-26-1 of the Code of Alabama
11 1975, is amended to read as follows:

12 "§40-26-1.

13 "(a) There is levied and imposed, in addition to all
14 other taxes of every kind now imposed by law, a privilege or
15 license tax upon every person, firm, or corporation engaging
16 in the business of renting or furnishing any room or rooms,
17 lodging, or accommodations to transients in any hotel, motel,
18 inn, tourist camp, tourist cabin, marine slip, place or space
19 for tent camping, place or space provided for a motor home,
20 travel trailer, self-propelled camper or house car, truck
21 camper, or similar recreational vehicle commonly known as a
22 R.V., or any other place in which rooms, lodgings, or
23 accommodations are regularly furnished to transients for a
24 consideration, in any county which is located in the
25 geographic region comprising the Alabama mountain lakes area,

1 those being Blount, Cherokee, Colbert, Cullman, DeKalb,
2 Etowah, Franklin, Jackson, Lauderdale, Lawrence, Limestone,
3 Madison, Marion, Marshall, Morgan, and Winston, in an amount
4 to be determined by the application of the rate of five
5 percent of the charge for such room, rooms, lodgings, or
6 accommodations, including the charge for use or rental of
7 personal property and services furnished in such room, and the
8 rate of four percent of the charge in every other county.
9 There is exempted from the tax levied under this chapter any
10 rentals or services taxed under Division 1 of Article 1 of
11 Chapter 23 of this title.

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

24 "(c) For purposes of subsection (b): "Children"
25 means individuals under age 21; "student" is defined in

1 accordance with 26 U.S.C. §151(c)(4), as in effect from time
2 to time or by any successor law; "nonprofit organization" is
3 an organization exempt from federal income tax under 26 U.S.C.
4 §501(c)(3), as in effect from time to time or any successor
5 law; and "privately operated" refers to any camp, conference
6 center, or similar facility other than those operated by a
7 nonprofit organization as herein defined.

8 "(d)For transactions entered into on or after
9 October 1, 2019, the tax shall not apply to marine slips,
10 places or spaces for tent camping, or places or spaces
11 provided for motor homes, travel trailers, self-propelled
12 campers or house cars, truck campers, or similar recreational
13 vehicles commonly known as R.V. s, which are supplied for a
14 period of 90 continuous days or more in any place."

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

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB308

Senate 16-MAY-19

I hereby certify that the within Act originated in and passed the Senate, as amended.

Patrick Harris,
Secretary.

House of Representatives
Amended and passed 30-MAY-19

Senate concurred in House amendment 30-MAY-19

By: Senator Allen