

1 SB384  
2 197378-3  
3 By Senator Jones (N & P)  
4 RFD: Local Legislation  
5 First Read: 07-MAY-19

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to Etowah County; to levy a lodging tax;  
14 and to provide for the collection of the tax and the  
15 distribution of the proceeds from the tax.

16 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

17 Section 1. (a) This act shall only apply in Etowah  
18 County.

19 (b) This act shall be known and may be cited as the  
20 Etowah County Mega Sports Complex/Little Canoe Creek Megasite  
21 Promotion Act.

22 Section 2. In addition to all other taxes of every  
23 kind now imposed by law, there is levied a privilege or  
24 license tax upon every person, firm, or corporation engaging  
25 in the business of renting or furnishing any room or rooms,  
26 lodging, or accommodations to a transient in any hotel, motel,  
27 inn, tourist camp, tourist cabin, or any other place in which

1 rooms, lodgings, or accommodations are regularly furnished to  
2 transients for a consideration. The amount of the tax shall be  
3 equal to three percent of the charge for the rooms, lodgings,  
4 or accommodations, including the charge for use or rental of  
5 personal property and services furnished in the room. There is  
6 exempted from the tax authorized to be levied under this act  
7 any rentals or services taxed under Article 1, Chapter 23,  
8 Title 40, Code of Alabama 1975.

9 Section 3. The tax levied by this act shall be  
10 collected by Etowah County in the same manner and subject to  
11 the same exemptions as the state lodging tax as provided in  
12 Chapter 26, Title 40, Code of Alabama 1975. The tax herein  
13 levied shall constitute a debt due the county. The tax,  
14 together with any interest and penalties, shall constitute and  
15 be secured by a lien upon the property of any person from whom  
16 the tax is due or who is required to collect the tax. The  
17 county shall receive the tax, enforce this act, and have and  
18 exercise all rights and remedies otherwise currently  
19 applicable or which may be provided for in the future for the  
20 collection of the state lodging tax by the Department of  
21 Revenue.

22 Section 4. The proceeds from the tax shall be  
23 deposited to the credit of the Etowah County Commission to be  
24 distributed as follows:

25 (1) One-half of the net proceeds shall be  
26 distributed to the Etowah County Tourism Board which may be  
27 further allocated for the Etowah County Mega Sports Complex if

1 the board determines additional construction of the complex is  
2 feasible, or for the promotion of tourism.

3 (2) One-half of the net proceeds shall be  
4 distributed to the Etowah County Economic Alliance to be used  
5 for salaries, for daily operations, and for the advancement,  
6 development, and promotion of the Little Canoe Creek Megasite.  
7 Twelve years after the levy of the tax or after the Little  
8 Canoe Creek Megasite is sold, leased, or otherwise under a  
9 state project agreement, the Economic Alliance, by majority  
10 vote of the members, may allocate this revenue for industrial  
11 recruitment and other economic development projects.

12 Section 5. This act shall become effective on the  
13 first day of the third month following its passage and  
14 approval by the Governor, or its otherwise becoming law.