

1 HB503  
2 207066-2  
3 By Representative Estes (N & P)  
4 RFD: Local Legislation  
5 First Read: 04-MAY-20

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ENROLLED, An Act,

Relating to Marion County; to levy a seven percent lodging tax in the county; to provide for the collection of the tax; and to provide for distribution of the proceeds from the tax.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. This act shall apply only to Marion County.

Section 2. There is levied and imposed, in addition to all other taxes of every kind now imposed by law, a privilege or license tax upon ever person, firm, or corporation engaging in the business of renting or furnishing any room or rooms, lodging, or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration, in an amount of seven percent of the charge for the room, rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in the room; provided, however, that there is exempted from the tax levied under this act any rentals or services taxed under Division 1 of Chapter 23 of Title 40, Code of Alabama, 1975. The tax shall not apply to rooms, lodgings, or accommodations

1 supplied for a period of 30 continuous days or more in any one  
2 place.

3 Section 3. The tax herein levied shall be collected  
4 in the same manner as the state lodgings tax as provided in  
5 Chapter 26, Title 40, Code of Alabama, 1975, and the net  
6 proceeds, less a reasonable cost of collection not to exceed  
7 five percent, from the tax shall be paid into the county  
8 general fund to be distributed for the construction,  
9 operation, maintenance, financing and refinancing of the  
10 county jail.

11 Section 4. This act shall become effective  
12 immediately following its passage and approval by the  
13 Governor, or its otherwise becoming law.

