

1 HB233
2 173102-3
3 By Representative Ford (N & P)
4 RFD: Local Legislation
5 First Read: 16-FEB-16

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Etowah County; to amend Section
14 45-28-91.02 of the Code of Alabama 1975, relating to the
15 distribution of the lodging tax; to further provide for the
16 distribution of a portion of the tax and to remove the
17 exemption for campgrounds.

18 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

19 Section 1. Section 45-28-91.02 of the Code of
20 Alabama 1975, is amended to read as follows:

21 "§45-28-91.02.

22 "The proceeds of any lodging tax due Etowah County
23 pursuant to Section 45-28-243, ~~Section 45-28-243.01~~, or any
24 other lodging tax payable to the county shall be paid into the
25 county treasury to be distributed to the Etowah County Tourism
26 Board established by this part to be used to carry out the
27 purposes of this part. The proceeds of any lodging tax due

1 Etowah County pursuant to Section 45-28-243.01 shall be paid
2 into the county treasury and shall be distributed as follows:
3 50 percent to the Etowah County Tourism Board and 50 percent
4 to the Etowah County Mega Sports Complex Authority.

5 Notwithstanding any provision of Section 45-28-243 or Section
6 45-28-243.01, the lodging taxes levied by Section 45-28-243
7 and Section 45-28-243.01 shall not apply to ~~campgrounds or to~~
8 rooms, lodgings, or accommodations supplied for a period of 30
9 continuous days or more in any place or to any accommodation
10 currently in existence which has 20 rooms or less for rent on
11 May 14, 2009."

12 Section 2. The provisions of this act are severable.
13 If any part of this act is declared invalid or
14 unconstitutional, that declaration shall not affect the part
15 which remains.

16 Section 3. This act shall become effective on the
17 first day of the third month following its passage and
18 approval by the Governor, or its otherwise becoming law.