

1 HB691
2 168306-3
3 By Representative Boothe (N & P)
4 RFD: Local Legislation
5 First Read: 21-MAY-15

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ENROLLED, An Act,

Relating to Pike County; levying a lodging tax; providing for exemptions; and providing for the distribution of the proceeds from the tax.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. In Pike County, in addition to all other taxes imposed by law, there is levied a privilege or license tax in the amount herein prescribed against every person within the county, engaging in the business of renting or furnishing a room or rooms or lodgings, or accommodations to a transient in a hotel, motel, inn, condominium, house, tourist court, bed and breakfast, lodge, or another place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration. The amount of the tax shall be equal to four percent of the charge for the rooms or lodgings, or accommodations including the charge for use of rental of personal property and services furnished in the room or rooms.

Section 2. (a) There are exempted from the provisions of the tax levied by this act and from the computation of the amount of the tax levied or payable all of the following charges for property sold or services furnished which are required to be included in the tax levied by the State Sales Tax Act; and charges for the rental of rooms, lodgings, or accommodations to a person for a period of 28

1 continuous days or more pursuant to the exemption provision of
2 Alabama's Transient Occupancy Tax, Section 40-26-1 of the Code
3 of Alabama 1975. A subsequent amendment or change to the
4 Alabama Transient Occupancy Tax shall also have the effect of
5 similarly changing the exemption provision of this act.

6 (b) Notwithstanding the provisions of this section,
7 the tax shall not apply to the rental of living accommodations
8 which are intended primarily for rental to persons as their
9 principal or permanent place of residence.

10 Section 3. (a) The tax levied by this act, except as
11 otherwise provided, shall be due and payable to the Department
12 of Revenue on or before the 20th day of the month next
13 succeeding the month in which the tax accrues. On or before
14 the 20th day of each month, every person on whom the tax is
15 levied by this act shall render to the Department of Revenue
16 on a form prescribed by the department, a true and correct
17 statement showing the gross proceeds of the business subject
18 to the tax for the then preceding month, together with other
19 information as the department requires. At the time of making
20 the monthly report, the taxpayer shall compute and pay to the
21 designated collection agent the amount of tax shown due. A
22 person subject to the tax who conducts business on a credit
23 basis may defer reporting and paying the tax until after the
24 person has received payment of the items, articles, or
25 accommodations furnished. In the event the taxpayer defers

1 reporting and paying the taxes, he or she shall thereafter
2 include in each monthly report all credit collections made
3 during the then preceding month and shall pay the amount of
4 taxes computed thereon at the time of filing the report.

5 (b) It shall be the duty of every person engaged or
6 continuing in a business subject to the tax levied by this act
7 to keep and preserve accurate records of the gross proceeds of
8 the business and other books or accounts necessary to
9 determine the amount of tax for which he or she is liable
10 pursuant to this act. The records shall be kept and preserved
11 for a period of two years and shall be open for examination at
12 all times by the Department of Revenue or by a duly authorized
13 agent, deputy, or employee of the agent.

14 (c) A person who fails to pay the tax levied by this
15 act within the time required by this act shall pay in addition
16 to the tax a penalty of 10 percent of the amount of tax due,
17 together with interest from the date on which the tax became
18 due and payable at the rate due and payable on the state
19 lodging tax. The Department of Revenue may, if good and
20 sufficient reason be shown, waive or remit the penalty or a
21 portion of the penalty.

22 Section 4. All provisions of the state lodging tax
23 statutes with respect to payment, assessment, and collection
24 of, and exemptions from, the state lodging tax, making of
25 reports and keeping and preserving records, interest after due

1 date of tax, or otherwise; the promulgation of rules and
2 regulations with respect to the state lodging tax; and the
3 administration and enforcement of the state lodging tax
4 statutes, which are not inconsistent with the provisions of
5 this act when applied to the tax levied by this act, shall
6 apply to the levied tax. The Commissioner of Revenue and the
7 Department of Revenue shall have and exercise the same powers,
8 duties, and obligations with respect to the district taxes
9 levied as imposed on the commissioner and the department,
10 respectively, by the state lodging tax statutes. All
11 provisions of the state lodging tax statutes that are made
12 applicable to this act, to the taxes levied, and to the
13 administration of this act are incorporated herein by
14 reference and made a part as if fully set forth.

15 Section 5. The provisions of this act may not be
16 applied in a manner to violate the commerce clause of the
17 United States Constitution. If a provision of this act is held
18 invalid, the invalidity shall not affect the remaining
19 provision of this act.

20 Section 6. The Department of Revenue shall charge
21 and deduct from the proceeds of the tax levied an amount equal
22 to the cost to the agency of making the collections and the
23 charge shall not exceed five percent of the total amount of
24 tax collected. Following that deduction, the department shall
25 pay fifty percent of the remainder of the proceeds from the

1 tax levied by this act to the Pike County Commission and fifty
2 percent to the municipality where the tax was collected.

3 Section 7. This act shall become effective on the
4 first day of the third month following its passage and
5 approval by the Governor, or its otherwise becoming law.

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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 28-MAY-15.

Jeff Woodard
Clerk

Senate

03-JUN-15

Passed