

1 SB208
2 124558-1
3 By Senator Singleton (N & P)
4 RFD: Local Legislation No. 1
5 First Read: 10-MAR-11

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

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. This act shall be applicable only to
19 Perry County.

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

1 regularly furnished to transients for a consideration, in an
2 amount of five percent of the charge for the room, rooms,
3 lodgings, or accommodations, including the charge for use or
4 rental of personal property and services furnished in the
5 room; provided, however, that there is exempted from the tax
6 levied under this act any rentals or services taxed under
7 Division 1 of Article 1 of Chapter 23 of Title 40, Code of
8 Alabama 1975. The tax shall not apply to rooms, lodgings, or
9 accommodations supplied for a period of 30 continuous days or
10 more in any place.

11 Section 3. The tax herein levied shall be collected
12 in the same manner as the state lodgings tax as provided in
13 Chapter 26, Title 40, Code of Alabama 1975, and the net
14 proceeds, less a reasonable cost of collection not to exceed
15 five percent, from the tax shall be paid into the county
16 treasury to be distributed as follows:

17 (1) Ninety percent to a fund established by the
18 Perry County Commission for reduction of the county debt.

19 (2) Ten percent to be distributed to the Perry
20 County General Fund.

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