

# HB611 INTRODUCED



1 HB611  
2 NRPUGT8-1  
3 By Representatives Wadsworth, Estes (N & P)  
4 RFD: Local Legislation  
5 First Read: 11-Mar-26



1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

A BILL  
TO BE ENTITLED  
AN ACT

Relating to Winston County; to authorize the Winston County Commission to levy a lodging tax; to provide for the collection and distribution of the proceeds of the tax; to impose a fire protection fee; to provide for the collection and distribution of the fire protection fee; and to provide for a referendum.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) In addition to all other taxes now imposed by law, the Winston County Commission may levy a privilege or license tax upon the occupancy of a room or rooms, lodging, or accommodation furnished to a transient in any hotel, motel, inn, tourist camp, tourist cabin, short-term rental, or any other place in which accommodations are regularly furnished to transients for consideration.

(b) The tax shall be paid by the transient guest occupying the accommodations and shall be collected by the person, firm, or corporation furnishing the accommodations at the time payment for occupancy is made.

(c) The amount of the tax shall be equal to eight percent of the charge for the rooms, lodgings, or



## HB611 INTRODUCED

29 accommodations, including the charge for use or rental of  
30 personal property and services furnished in the room.

31 (d) Rentals or services taxed under Article 1, Chapter  
32 23 of Title 40, Code of Alabama 1975, shall be exempt from the  
33 tax levied under this act.

34 Section 2. (a) The tax authorized to be levied by this  
35 act shall be collected and enforced in the same manner as the  
36 state lodgings tax as provided in Chapter 26 of Title 40, Code  
37 of Alabama 1975, and subject to the same exemptions as the  
38 state lodging tax as provided in Chapter 26 of Title 40, Code  
39 of Alabama 1975. Nonprofit organizations qualifying as tax  
40 exempt under 26 U.S.C. § 501(c)(3) shall also be exempt from  
41 the tax levied by this act.

42 (b) The tax herein levied shall constitute a debt due  
43 to the county. The tax, together with any interest and  
44 penalties, shall constitute and be secured by a lien upon the  
45 property of any person from whom the tax is due or who is  
46 required to collect the tax.

47 (c) The county shall receive the tax, is authorized to  
48 enforce this act, and shall have and exercise all rights and  
49 remedies applicable or which may be provided for in the future  
50 for the collection of the state lodging tax by the Department  
51 of Revenue.

52 Section 3. The proceeds from the tax collected pursuant  
53 to this act shall be distributed as follows:

54 (1) Fifty-five percent to road and bridge improvements  
55 within Winston County, distributed among county commission  
56 districts based upon the percentage of lodging facilities or



## HB611 INTRODUCED

57 short-term rental properties located within each county  
58 commission district, as evaluated annually by the Winston  
59 County Revenue Commissioner.

60 (2) Twenty percent to the Sheriff of Winston County to  
61 be expended at the discretion of the sheriff for law  
62 enforcement purposes.

63 (3) Fifteen percent to the Winston County General Fund  
64 to promote tourism development in Winston County, including,  
65 but not limited to, marketing, visitor attraction, and  
66 recreational development.

67 (4) Ten percent to the Winston County General Fund.  
68 These funds shall first be used exclusively to retire any  
69 outstanding debts or loans associated with the construction of  
70 the Winston County judicial building and jail existing at the  
71 time this act is passed. After these loans and debts have been  
72 fully satisfied, the funds may be used for other lawful county  
73 purposes.

74 Section 4. (a) In addition to the lodging tax  
75 authorized to be levied under this act, the Winston County  
76 Commission shall impose and collect a fire protection fee in  
77 the amount of five dollars (\$5) per night for each transient  
78 accommodation rented or furnished within Winston County.

79 (b) The fee shall be paid by the transient guest  
80 occupying the accommodations and shall be collected by the  
81 person, firm, or corporation furnishing the accommodations at  
82 the same time and in the same manner as the lodging tax and  
83 shall be remitted to the county.

84 (c) The proceeds from the fire protection fee shall be



## HB611 INTRODUCED

85 distributed equally among volunteer fire departments operating  
86 in Winston County.

87           Section 5. This act shall become operative only if  
88 approved by a majority of the qualified electors of Winston  
89 County who vote in an election to be held on the day  
90 designated by the Judge of Probate of Winston County, at a  
91 referendum held pursuant to Section 67-1.00 of the  
92 Constitution of Alabama of 2022. The notice of the election  
93 shall be given by the judge of probate, and the election shall  
94 be held, conducted, and the results canvassed in the same  
95 manner as other county elections. The election shall be held  
96 in conjunction with the next regularly scheduled state or  
97 local election to be held in the county. The question shall  
98 be, "Do you favor the adoption of Act \_\_\_\_, of the 2026 Session  
99 of the Alabama Legislature, establishing an eight percent tax  
100 on lodging charges and a five dollar (\$5) fire protection fee  
101 per night on lodging accommodations? Yes ( ) No ( )." The  
102 county shall pay any costs and expenses not otherwise  
103 reimbursed by a governmental agency which are incidental to  
104 the election. If a majority of the votes cast in the election  
105 are "Yes," this act shall become effective immediately. If the  
106 majority of the votes are "No," this act shall be repealed and  
107 shall have no further effect. The judge of probate shall  
108 certify the results of the election to the Secretary of State.  
109           Section 6. This act shall become effective on October  
110 1, 2026.