

1 HB726  
2 117057-3  
3 By Representative Curtis (N & P)  
4 RFD: Local Legislation  
5 First Read: 23-MAR-10

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ENROLLED, An Act,

Relating to Lauderdale County; to amend Sections 1 and 7 of Act 86-441, 1986 Regular Session (Acts 1986, p. 599), as last amended by Act 2006-377, 2006 Regular Session (Acts 2006, p. 973), levying a lodging tax in the county and providing for the distribution of the revenue; to provide that a portion of the proceeds of the tax collected be distributed to the municipality where the lodging or accommodation is located and to clarify that bed and breakfast establishments would be included as a form of lodging.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Sections 1 and 7 of Act 86-441, 1986 Regular Session (Acts 1986, p. 599), as last amended by Act 2006-377, 2006 Regular Session (Acts 2006, p. 973), are amended to read as follows:

"Section 1. In addition to all other taxes imposed by law, there is hereby levied a privilege or license tax against every person engaging in Lauderdale County in the business of renting or furnishing any room or rooms, lodging, or accommodations to any transient in any hotel, motel, inn, tourist court, bed and breakfast, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for consideration. The amount of the tax shall be equal to six percent of the charge for such rooms, lodgings,

1 or accommodations, including the charge for use of rental of  
2 personal property and services furnished in the room or rooms.

3 "Section 7. (a) The Alabama Department of Revenue  
4 shall deposit the net proceeds of the lodging tax collected to  
5 the account of the Florence/Lauderdale Tourism Board (FLTb).

6 "(b) The Florence/Lauderdale Tourism Board shall  
7 maintain 75 percent of the net proceeds from the lodging tax  
8 and 25 percent of the proceeds of the lodging tax collected  
9 shall be distributed to the municipality where the lodging  
10 accommodation, room, hotel, motel, inn, bed and breakfast, or  
11 any other business located in the planning jurisdiction.

12 "(c) There is established a Tourism Board in  
13 Lauderdale County consisting of five members to be appointed  
14 as follows:

15 "(1) Two members appointed by the Lauderdale County  
16 Commission for a term of four years.

17 "(2) Two members appointed by the City of Florence  
18 governing body for a term of three years.

19 "(3) One member appointed jointly by the Lauderdale  
20 County Commission and the City of Florence governing body for  
21 a term of two years.

22 "Thereafter, each appointee shall be appointed for a  
23 term of four years. Vacancies on the board shall be filled by  
24 the original appointing authority.

1                   "(d) The board may employ staff personnel as it  
2                   deems necessary and provide for the duties, compensation, and  
3                   benefits of the staff employees."

4                   Section 2. This act shall become effective  
5                   immediately following its passage and approval by the  
6                   Governor, or its otherwise becoming law.

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Speaker of the House of Representatives

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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 30-MAR-10.

Greg Pappas  
Clerk

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Senate

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06-APR-10

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Passed