

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

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to Lauderdale County; to amend Sections 1  
14 an 7 of Act 86-441, 1986 Regular Session (Acts 1986, p. 599),  
15 as last amended by Act 2006-377, 2006 Regular Session (Acts  
16 2006, p. 973), levying a lodging tax in the county and  
17 providing for the distribution of the revenue; to provide that  
18 a portion of the proceeds of the tax collected be distributed  
19 to the municipality where the lodging or accommodation is  
20 located and to clarify that bed and breakfast establishments  
21 would be included as a form of lodging.

22 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

23 Section 1. Sections 1 and 7 of Act 86-441, 1986  
24 Regular Session (Acts 1986, p. 599), as last amended by Act  
25 2006-377, 2006 Regular Session (Acts 2006, p. 973), are  
26 amended to read as follows:

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

12           "Section 7. (a) The Alabama Department of Revenue  
13 shall deposit the net proceeds of the lodging tax collected to  
14 the account of the Florence/Lauderdale Tourism Board (FLTB).

15           "(b) The Florence/Lauderdale Tourism Board shall  
16 maintain 75 percent of the net proceeds from the lodging tax  
17 and 25 percent of the proceeds of the lodging tax collected  
18 shall be distributed to the municipality where the lodging  
19 accommodation, room, hotel, motel, inn, bed and breakfast, or  
20 any other business located in the planning jurisdiction.

21           "(c) There is established a Tourism Board in  
22 Lauderdale County consisting of five members to be appointed  
23 as follows:

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

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

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

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

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

10                   Section 2. This act shall become effective  
11 immediately following its passage and approval by the  
12 Governor, or its otherwise becoming law.