

1 HB607
2 165247-2
3 By Representative Jones (N & P)
4 RFD: Local Legislation
5 First Read: 05-MAY-15

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ENROLLED, An Act,
Relating to Covington County; to amend Section
45-20-243 of the Code of Alabama 1975, relating to the levy of
a lodging tax; to increase the lodging tax.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 45-20-243 of the Code of Alabama
1975, is amended to read as follows:

"§45-20-243.

"In Covington 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, lodging, or accommodations to a transient in a
hotel, motel, inn, condominium, house, tourist court, 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~~ seven percent of the
charge for the rooms, lodgings, or accommodations, including
the charge for use of rental of personal property and services
furnished in the room or rooms."

Section 2. This act shall become effective on the
first day of the third month following its passage and
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 12-MAY-15.

Jeff Woodard
Clerk

Senate

21-MAY-15

Passed