

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

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to Covington County; to amend Section  
14 45-20-243 of the Code of Alabama 1975, relating to the levy of  
15 a lodging tax; to increase the lodging tax.

16 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

17 Section 1. Section 45-20-243 of the Code of Alabama  
18 1975, is amended to read as follows:

19 "§45-20-243.

20 "In Covington County, in addition to all other taxes  
21 imposed by law, there is levied a privilege or license tax in  
22 the amount herein prescribed against every person within the  
23 county engaging in the business of renting or furnishing a  
24 room or rooms, lodging, or accommodations to a transient in a  
25 hotel, motel, inn, condominium, house, tourist court, or  
26 another place in which rooms, lodgings, or accommodations are  
27 regularly furnished to transients for a consideration. The

1 amount of the tax shall be equal to ~~four~~ seven percent of the  
2 charge for the rooms, lodgings, or accommodations, including  
3 the charge for use of rental of personal property and services  
4 furnished in the room or rooms."

5 Section 2. This act shall become effective on the  
6 first day of the third month following its passage and  
7 approval by the Governor, or its otherwise becoming law.