

1 SB308
2 199212-2
3 By Senator Allen
4 RFD: Tourism
5 First Read: 16-APR-19

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4 ENGROSSED

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7 A BILL
8 TO BE ENTITLED
9 AN ACT

10
11 Relating to the transient occupancy tax; to amend
12 Section 40-26-1 of the Code of Alabama 1975, to exclude from
13 the tax places or spaces for tent camping or marine slips or
14 to places or spaces in parks for recreational vehicles.

15 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

16 Section 1. Section 40-26-1 of the Code of Alabama
17 1975, is amended to read as follows:

18 "§40-26-1.

19 "(a) There is levied and imposed, in addition to all
20 other taxes of every kind now imposed by law, a privilege or
21 license tax upon every person, firm, or corporation engaging
22 in the business of renting or furnishing any room or rooms,
23 lodging, or accommodations to transients in any hotel, motel,
24 inn, tourist camp, tourist cabin, marine slip, place or space
25 for tent camping, place or space provided for a motor home,
26 travel trailer, self-propelled camper or house car, truck
27 camper, or similar recreational vehicle commonly known as a

1 R.V., or any other place in which rooms, lodgings, or
2 accommodations are regularly furnished to transients for a
3 consideration, in any county which is located in the
4 geographic region comprising the Alabama mountain lakes area,
5 those being Blount, Cherokee, Colbert, Cullman, DeKalb,
6 Etowah, Franklin, Jackson, Lauderdale, Lawrence, Limestone,
7 Madison, Marion, Marshall, Morgan, and Winston, in an amount
8 to be determined by the application of the rate of five
9 percent of the charge for such room, rooms, lodgings, or
10 accommodations, including the charge for use or rental of
11 personal property and services furnished in such room, and the
12 rate of four percent of the charge in every other county.
13 There is exempted from the tax levied under this chapter any
14 rentals or services taxed under Division 1 of Article 1 of
15 Chapter 23 of this title.

16 " (b) The tax shall not apply to rooms, lodgings, or
17 accommodations supplied: (i) For a period of 180 continuous
18 days or more in any place; (ii) by camps, conference centers,
19 or similar facilities operated by nonprofit organizations
20 primarily for the benefit of, and in connection with,
21 recreational or educational programs for children, students,
22 or members or guests of other nonprofit organizations during
23 any calendar year; or (iii) by privately operated camps,
24 conference centers, or similar facilities that provide lodging
25 and recreational or educational programs exclusively for the
26 benefit of children, students, or members or guests of
27 nonprofit organizations during any calendar year.

1 "(c) For purposes of subsection (b): "Children"
2 means individuals under age 21; "student" is defined in
3 accordance with 26 U.S.C. §151(c)(4), as in effect from time
4 to time or by any successor law; "nonprofit organization" is
5 an organization exempt from federal income tax under 26 U.S.C.
6 §501(c)(3), as in effect from time to time or any successor
7 law; and "privately operated" refers to any camp, conference
8 center, or similar facility other than those operated by a
9 nonprofit organization as herein defined.

10 "(d) For transactions entered into on or after
11 October 1, 2019, the tax shall not apply after 90 continuous
12 days to places or spaces provided for motor homes, travel
13 trailers, self-propelled campers or house cars, truck campers,
14 or similar recreational vehicles commonly known as R.V.s."

15 Section 2. This act shall become effective
16 immediately following its passage and approval by the
17 Governor, or its otherwise becoming law.

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Senate

Read for the first time and referred to the Senate
committee on Tourism..... 16-APR-19

Read for the second time and placed on the calen-
dar 1 amendment..... 02-MAY-19

Read for the third time and passed as amended 16-MAY-19

Yeas 32
Nays 0

Patrick Harris,
Secretary.