



# State of Alabama Department of Revenue

([www.revenue.alabama.gov](http://www.revenue.alabama.gov))

50 North Ripley Street  
Montgomery, Alabama 36132

August 13, 2015

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the renting or furnishing of rooms,  
lodgings or accommodations to transients in **Pike County**, Alabama

**Effective September 1, 2015**, pursuant to *Section 11-3-11.3, Code of Alabama 1975*, and Resolution No. 15-0810 adopted and approved by the Pike County Commission on August 10, 2015, the Alabama Department of Revenue will begin collecting the Pike County lodgings tax levied by Legislative Act 2015-421. Your first Pike County lodgings tax return filed with the Alabama Department of Revenue will be for the month of September 2015, which is due on or before October 20, 2015. The tax rate is as follows:

Lodgings Tax Rate..... 4.00%

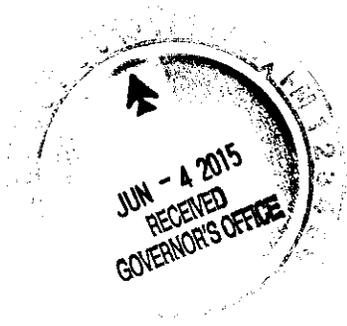
The Law requires that Pike County lodgings tax be collected, reported and remitted in the same manner as the State lodgings tax. When you file and pay electronically, the Pike County lodgings tax is to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file this tax online through the Internet at [www.revenue.alabama.gov/salestax/efiling.html](http://www.revenue.alabama.gov/salestax/efiling.html) or by telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code (Telephone filing is not available).

Please direct all questions regarding the Pike County lodgings tax to this office:

Alabama Department of Revenue  
Sales and Use Tax Division  
Post Office Box 327710  
Montgomery, Alabama 36132-7710  
334-242-1490 or 866-576-6531

ACT No. 2015 - 421

1 HB691  
2 168306-3  
3 By Representative Boothe (N & P)  
4 RFD: Local Legislation  
5 First Read: 21-MAY-15



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ENROLLED, An Act,

Relating to Pike County; levying a lodging tax; providing for exemptions; and providing for the distribution of the proceeds from the tax.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. In Pike 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 or lodgings, or accommodations to a transient in a hotel, motel, inn, condominium, house, tourist court, bed and breakfast, lodge, 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 percent of the charge for the rooms or lodgings, or accommodations including the charge for use of rental of personal property and services furnished in the room or rooms.

Section 2. (a) There are exempted from the provisions of the tax levied by this act and from the computation of the amount of the tax levied or payable all of the following charges for property sold or services furnished which are required to be included in the tax levied by the State Sales Tax Act; and charges for the rental of rooms, lodgings, or accommodations to a person for a period of 28

1 continuous days or more pursuant to the exemption provision of  
2 Alabama's Transient Occupancy Tax, Section 40-26-1 of the Code  
3 of Alabama 1975. A subsequent amendment or change to the  
4 Alabama Transient Occupancy Tax shall also have the effect of  
5 similarly changing the exemption provision of this act.

6 (b) Notwithstanding the provisions of this section,  
7 the tax shall not apply to the rental of living accommodations  
8 which are intended primarily for rental to persons as their  
9 principal or permanent place of residence.

10 Section 3. (a) The tax levied by this act, except as  
11 otherwise provided, shall be due and payable to the Department  
12 of Revenue on or before the 20th day of the month next  
13 succeeding the month in which the tax accrues. On or before  
14 the 20th day of each month, every person on whom the tax is  
15 levied by this act shall render to the Department of Revenue  
16 on a form prescribed by the department, a true and correct  
17 statement showing the gross proceeds of the business subject  
18 to the tax for the then preceding month, together with other  
19 information as the department requires. At the time of making  
20 the monthly report, the taxpayer shall compute and pay to the  
21 designated collection agent the amount of tax shown due. A  
22 person subject to the tax who conducts business on a credit  
23 basis may defer reporting and paying the tax until after the  
24 person has received payment of the items, articles, or  
25 accommodations furnished. In the event the taxpayer defers

1 reporting and paying the taxes, he or she shall thereafter  
2 include in each monthly report all credit collections made  
3 during the then preceding month and shall pay the amount of  
4 taxes computed thereon at the time of filing the report.

5 (b) It shall be the duty of every person engaged or  
6 continuing in a business subject to the tax levied by this act  
7 to keep and preserve accurate records of the gross proceeds of  
8 the business and other books or accounts necessary to  
9 determine the amount of tax for which he or she is liable  
10 pursuant to this act. The records shall be kept and preserved  
11 for a period of two years and shall be open for examination at  
12 all times by the Department of Revenue or by a duly authorized  
13 agent, deputy, or employee of the agent.

14 (c) A person who fails to pay the tax levied by this  
15 act within the time required by this act shall pay in addition  
16 to the tax a penalty of 10 percent of the amount of tax due,  
17 together with interest from the date on which the tax became  
18 due and payable at the rate due and payable on the state  
19 lodging tax. The Department of Revenue may, if good and  
20 sufficient reason be shown, waive or remit the penalty or a  
21 portion of the penalty.

22 Section 4. All provisions of the state lodging tax  
23 statutes with respect to payment, assessment, and collection  
24 of, and exemptions from, the state lodging tax, making of  
25 reports and keeping and preserving records, interest after due

1 date of tax, or otherwise; the promulgation of rules and  
2 regulations with respect to the state lodging tax; and the  
3 administration and enforcement of the state lodging tax  
4 statutes, which are not inconsistent with the provisions of  
5 this act when applied to the tax levied by this act, shall  
6 apply to the levied tax. The Commissioner of Revenue and the  
7 Department of Revenue shall have and exercise the same powers,  
8 duties, and obligations with respect to the district taxes  
9 levied as imposed on the commissioner and the department,  
10 respectively, by the state lodging tax statutes. All  
11 provisions of the state lodging tax statutes that are made  
12 applicable to this act, to the taxes levied, and to the  
13 administration of this act are incorporated herein by  
14 reference and made a part as if fully set forth.

15 Section 5. The provisions of this act may not be  
16 applied in a manner to violate the commerce clause of the  
17 United States Constitution. If a provision of this act is held  
18 invalid, the invalidity shall not affect the remaining  
19 provision of this act.

20 Section 6. The Department of Revenue shall charge  
21 and deduct from the proceeds of the tax levied an amount equal  
22 to the cost to the agency of making the collections and the  
23 charge shall not exceed five percent of the total amount of  
24 tax collected. Following that deduction, the department shall  
25 pay fifty percent of the remainder of the proceeds from the

1 tax levied by this act to the Pike County Commission and fifty  
2 percent to the municipality where the tax was collected.

3 Section 7. This act shall become effective on the  
4 first day of the third month following its passage and  
5 approval by the 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 28-MAY-15.

Jeff Woodard  
Clerk

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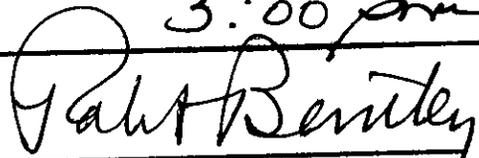
Senate

03-JUN-15

Passed

APPROVED 6-9-2015

TIME 5:00 pm



**GOVERNOR**

Alabama Secretary Of State

Act Num....: 2015-421  
Bill Num....: H-691

Recv'd 06/10/15 03:56pmSLF

CO-SPONSORS	28
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DATE: 5-21 2015  
RD 1 RFD LL

**REPORT OF STANDING COMMITTEE**  
This bill having been referred by the House to its standing committee on Public Legislation was acted upon by such committee in session, and returned therefrom to the House with the recommendation that it be Passed, w/append(s) w/sub this 21st day of May, 2015.  
John Baker, Chairperson

DATE: 5-26 2015  
RF RD 2 CAL

DATE: \_\_\_\_\_ 20\_\_\_\_  
RE-REFERRED  RE-COMMITTED   
Committee \_\_\_\_\_

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill, HB 691  
YEAS 18 NAYS 0  
JEFF WOODARD,  
Clerk

FURTHER HOUSE ACTION (OVER)

DATE: 5-28 2015  
RD 1 RFD LL

This Bill was referred to the Standing Committee on the Senate on LL#1 and was acted upon by such Committee in session and is by order of the Committee returned therefrom with a favorable report w/amd(s) \_\_\_\_\_ w/sub \_\_\_\_\_ w/eng sub \_\_\_\_\_ by a vote of \_\_\_\_\_ nays \_\_\_\_\_ abstain \_\_\_\_\_ this 28th day of JUNE, 2015.  
Patrick Harris, Chairperson

DATE: 6-2 20\_\_\_\_  
RF PAU RD 2 CAL

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill, HB 691.  
YEAS 26 NAYS 0  
PATRICK HARRIS,  
Secretary

DATE: 6-3-15 RD 3 at length  
PASSED  PASSED AS AMENDED

YEAS 26 NAYS 0  
And was ordered returned forthwith to the House.  
PATRICK HARRIS,  
Secretary

DATE: \_\_\_\_\_ 20\_\_\_\_  
INDEFINITELY POSTPONED YEARS NAYS

DATE: \_\_\_\_\_ 20\_\_\_\_  
RECONSIDERED YEARS NAYS

FURTHER SENATE ACTION (OVER)

Resolution 15-0810

**A RESOLUTION AUTHORIZING THE ALABAMA  
DEPARTMENT OF REVENUE TO ADMINISTER AND  
COLLECT LODGINGS TAXES LEVIED  
BY ACT 2015-421**

STATE OF ALABAMA

**BE IT ORDAINED BY THE COUNTY COMMISSION OF PIKE COUNTY AS  
FOLLOWS:**

SECTION 1. Administration and Collection by State Department of Revenue. Pursuant to the provisions of Code of Alabama 1975, Section 11-51-207, the County of Pike County hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all lodgings taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law.

SECTION 2. Certified Copy. The County of Pike County shall provide a certified copy of this Resolution to the Alabama Department of Revenue and shall also provide such other information and take such other steps as may be required by said Department of Revenue to enable it to administer and collect taxes levied and assessed under the provisions of this Resolution.

The Chairman of Pike County Commission adopted this Resolution at the regular meeting on August 10, 2015. This Resolution is effective as of September 1, 2015.

Thomas Wright

Attest