



State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

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

Effective August 1, 2020, pursuant to *Section 11-3-11.3, Code of Alabama 1975*, and a Resolution adopted and approved by the Marion County Commission on May 6, 2020, the Alabama Department of Revenue will begin collecting the Marion County lodgings tax levied by Legislative Act 2020-198. Your first Marion County lodgings tax return filed with the Alabama Department of Revenue will be for the month of August 2020, which is due on or before September 21, 2020. The tax rate is as follows:

Lodgings Tax Rate.....	7.00%
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The Law requires that Marion County lodgings tax be collected, reported and remitted in the same manner as the State lodgings tax. When you file and pay electronically, the Marion 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 these taxes through My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov>.

Please direct all questions regarding the Marion 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 #2020 - 198

1 HB503
2 207066-2
3 By Representative Estes (N & P)
4 RFD: Local Legislation
5 First Read: 04-MAY-20



RECEIVED

MAY 28 2020

Local Tax Section
Alabama Dept. of Revenue

1
2 ENROLLED, An Act,

3 Relating to Marion County; to levy a seven percent
4 lodging tax in the county; to provide for the collection of
5 the tax; and to provide for distribution of the proceeds from
6 the tax.

7 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

8 Section 1. This act shall apply only to Marion
9 County.

10 Section 2. There is levied and imposed, in addition
11 to all other taxes of every kind now imposed by law, a
12 privilege or license tax upon ever person, firm, or
13 corporation engaging in the business of renting or furnishing
14 any room or rooms, lodging, or accommodations to transients in
15 any hotel, motel, inn, tourist camp, tourist cabin, or any
16 other place in which rooms, lodgings, or accommodations are
17 regularly furnished to transients for a consideration, in an
18 amount of seven percent of the charge for the room, rooms,
19 lodgings, or accommodations, including the charge for use or
20 rental of personal property and services furnished in the
21 room; provided, however, that there is exempted from the tax
22 levied under this act any rentals or services taxed under
23 Division 1 of Chapter 23 of Title 40, Code of Alabama, 1975.
24 The tax shall not apply to rooms, lodgings, or accommodations

1 supplied for a period of 30 continuous days or more in any one
2 place.

3 Section 3. The tax herein levied shall be collected
4 in the same manner as the state lodgings tax as provided in
5 Chapter 26, Title 40, Code of Alabama, 1975, and the net
6 proceeds, less a reasonable cost of collection not to exceed
7 five percent, from the tax shall be paid into the county
8 general fund to be distributed for the construction,
9 operation, maintenance, financing and refinancing of the
10 county jail.

11 Section 4. This act shall become effective
12 immediately following its passage and approval by the
13 Governor, or its otherwise becoming law.

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Mac McClatchey

Speaker of the House of Representatives

[Signature]

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 06-MAY-20.

Jeff Woodard
Clerk

Senate

09-MAY-20

Passed

**Became law without
Governor's signature**

APPROVED _____

TIME _____

GOVERNOR

Alabama Secretary Of State

Act Num....: 2020-198
Bill Num....: H-503

HOUSE SIGNATURES OF CO-SPONSORS

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HOUSE ACTION
(Continued)

REPORT OF 2ND STANDING COMMITTEE

This bill having been referred by the House to its standing committee on _____ was acted upon by such a committee in session, and returned therefrom to the House with the recommendation that it be _____

Passed, w/amend(s) _____ w/sub _____ this _____ day of _____, 20____, Chairperson _____

HOUSE OF REPRESENTATIVES

R. 3 at length and passed
 Yeas 34 Nays 0 Abs 3
 Date 5.6.20

JEFF WOODARD, Clerk

SENATE ACTION
(Continued)

This bill having been referred to the Committee on Rules pursuant to Senate Rule 23 is reported to the Senate for assignment to the Committee on: _____

This _____ day of _____, 20____

Signed (Committee Chairperson) _____

Date: _____ Referred _____

Committee _____

DATE: _____ 20____

RE-REFERRED RE-COMMITTED

Committee _____

This Bill was referred to the Standing Committee of the Senate on _____

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 _____ years _____ nays _____ abstain _____ this _____ day of _____ 20____

RECEIVED

JUN -2 2020

Local Tax Section
Alabama Dept. of Revenue

Resolution 2020-__

A RESOLUTION AUTHORIZING THE ALABAMA
DEPARTMENT OF REVENUE TO ADMINISTER AND
COLLECT LODGING TAXES
LEVIED BY THE MARION COUNTY COMMISSION

STATE OF ALABAMA)
)
COUNTY OF MARION)

NOW, BE IT RESOLVED BY THE MARION COUNTY COMMISSION, AS FOLLOWS:

SECTION 1. Administration and Collection by Alabama Department of Revenue. Pursuant to the provisions of the Code of Alabama 1975, Section 11-3-11.2, or any other provision of Alabama state law, the Marion County Commission hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all lodging taxes levied and assessed under the provisions of this Resolution and Act 2020-198 to the fullest extent allowed by Alabama law.

SECTION 2. Certified Copy. The Marion County Commission 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 Effective date of this Resolution for the Department of Revenue to administer and collect taxes levied and assessed under the provisions of this Resolution is August 1, 2020.

ADOPTED AND APPROVED THIS 8th DAY OF June, 2020.

MARION COUNTY COMMISSION GOVERNING BODY

MARION COUNTY COMMISSION
GOVERNING BODY

Keith Nichols
Chairman - Keith Nichols, D-1

Dale Holt
Member - Dale Holt, D-3

Bob Burleson
Member - Bob Burleson, D-5

Kenneth Cochran
Member - Kenneth Cochran, D-2

Tim Estes
Member - Tim Estes, D-4

STATE OF ALABAMA
MARION COUNTY

I, Kalyn Moore, hereby certify that I am the County Administrator of Marion County, Alabama, and am the custodian and legal keeper of the minutes of the meetings of the governing body of Marion County, Alabama, and of all resolutions adopted by said governing body; that the attached resolution is a true and correct copy of a resolution adopted by the Marion County Commission on the 8th day of June, 2020. Witness my hand and seal on this 21st day of July, 2020.



Kalyn Moore
County Administrator
Marion County Commission



My Commission Expires December 13, 2023.

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JUN 21 2020

Local Tax Section
Alabama Dept. of Revenue