

WILCOX CO LODGINGS

Posted 6/3/2015

Effective June 1, 2015.

Per Legislative Act 2015-77, Wilcox County has levied a lodgings tax as shown below:

Lodgings Tax:	<u>RATES</u>
Per Room Lodgings Fee	\$4.00

If you have any questions about your Wilcox County lodgings taxes, please contact:

RDS
P. O. Box 830725
Birmingham, AL 35283-0725
1-800-556-7274

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE
Sales, Use & Business Tax Division
P.O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490

ACT No. 2015- 77

1 HB378
2 164231-4
3 By Representative Lawrence (N & P)
4 RFD: Local Legislation
5 First Read: 31-MAR-15



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ENROLLED, An Act,

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. In Wilcox 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, or another place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration. The amount of the tax shall be four dollars (\$4) per night per room, lodging, or accommodation including the charge for use of rental of personal property and services furnished in the room or rooms within Wilcox County.

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; charges for the rental of rooms, lodgings, or accommodations to a person pursuant to the exemption provision of Alabama's Transient Occupancy Tax,

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

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

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

1 include in each monthly report all credit collections made
2 during the then preceding month and shall pay the amount of
3 taxes computed thereon at the time of filing the report.

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

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

21 Section 4. All provisions of the state lodging tax
22 statutes with respect to payment, assessment, and collection
23 of the state lodging tax, making of reports and keeping and
24 preserving records, interest after due date of tax, or
25 otherwise; the promulgation of rules and regulations with

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

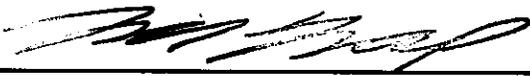
14 Section 5. Except as otherwise provided in this act,
15 all proceeds from the tax levied by this act shall be
16 deposited into the Wilcox County General Fund within 10 days
17 and one-half of the proceeds shall be deposited to the account
18 of the Wilcox Area Chamber of Commerce for promotion of
19 tourism and other special events.

20 Section 6. None of the provisions of this act shall
21 be applied in a manner to violate the Commerce Clause of the
22 United States Constitution. If a provision of this act is held
23 invalid, the invalidity shall not affect the remaining
24 provision of this act.

1 Section 7. The State Department of Revenue shall
2 charge and deduct from the proceeds of the tax levied an
3 amount equal to the cost to the agency of making the
4 collections and the charge shall not exceed five percent of
5 the total amount of tax collected. Following that deduction,
6 the department shall pay the remainder of the tax proceeds to
7 the Wilcox County Commission.

8 Section 8. This act shall become effective on the
9 first day of the second month following its passage and
10 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 07-APR-15.

Jeff Woodard
Clerk

Senate

16-APR-15

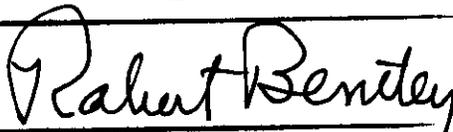
Passed

APPROVED

4-21-15

TIME

3:30 PM



GOVERNOR

Alabama Secretary Of State

Act Num....: 2015-77
Bill Num....: H-378

Recv'd 04/22/15 08:27amSLF

Belvin Lawrence 69

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DATE: 5-31 2015
RD 1 RFD LL

REPORT OF STANDING COMMITTEE
 This bill having been referred by the House to its standing committee on Local Government acted upon by such committee in session, and returned therefrom to the House with the recommendation that it be Passed amend(s) w/sub this 29th day of April, 2015.
Alan Pate, Chairperson

DATE: 4-2 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 378.
 YEAS 29 NAYS 0
 JEFF WOODARD,
 Clerk

FURTHER HOUSE ACTION (OVER)

DATE: 4-16-15
RD 1 RFD LL

This Bill was referred to the Standing Committee of the Senate on LL 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 yeas 14 nays abstain this 14 day of April, 2015.
Bob Woodard, Chairperson

DATE: 4-14 2015
RF FAU 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 378.
 YEAS 23 NAYS 1
 PATRICK HARRIS,
 Secretary

DATE: 4-16-15 RD 3 at length
PASSED PASSED AS AMENDED

YEAS 23 NAYS 1
 And was ordered returned forthwith to the House.
 PATRICK HARRIS,
 Secretary

DATE: _____
INDEFINITELY POSTPONED YEAS _____ NAYS _____

DATE: _____
RECONSIDERED YEAS _____ NAYS _____

FURTHER SENATE ACTION (OVER)

The Wilcox County Commission, in a rescheduled Commission Meeting held on May 26, 2015, voted unanimously to contract with Revenue Discovery Systems (RDS) to administer the Wilcox County Lodging Tax authorized by Act 2015-77.

Clarissa Dear, Administrator
Wilcox County Commission
POB 488, Camden, AL 36726
Telephone: 334-682-9112
Fax: 334-682-9621