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NOTICE

January 29, 2020

Tax Guidance for Persons, Firms, and Corporations Engaging in the Business of Providing Lodgings or Accommodations to Transients

The legislature has passed, and the Governor has signed Act 2019-387 amending Section 40-26-1, Code of Alabama 1975, relating to the Transient Occupancy Tax levied on the furnishing of any room or rooms, lodgings or accommodations to transients in any hotel, motel, inn, tourist camp, tourist cabin, or any other place where rooms, lodgings or accommodations are regularly furnished to transients for consideration.

The amendment to Section 40-26-1(a) clarifies that the Transient Occupancy Tax is levied on any person, firm or corporation engaging in the business of furnishing any lodgings or accommodations in any **marine slip, place or space for tent camping, place or space provided for a motor home, travel trailer, self-propelled camper or house car, truck camper, or similar recreational vehicle commonly known as a RV.**

Act 2019-387 further amends Section 40-26-1(d) to provide an exemption from the tax to marine slips, places or spaces for tent camping, places or spaces provided for a motor homes, travel trailers, self-propelled campers or house cars, truck campers, or similar recreational vehicles commonly known as RVs, **that are supplied for a period of 90 continuous days or more in any place.** This exemption from the Transient Occupancy Tax is effective for transactions entered into on or after October 1, 2019.

If you should have any questions concerning this notice, please contact the Sales and Use Tax Division at the address or telephone number shown below:

Alabama Department of Revenue
Sales and Use Tax Division
P.O. Box 327710
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Phone: 334-242-1490