

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

**Effective February 28, 2025**, pursuant to *Section 11-3-11.3, Code of Alabama 1975*, and Resolution No. 2024-11-13 adopted and approved by the Henry County Commission on February 1, 2025, the Alabama Department of Revenue will begin collecting the Henry County lodgings tax levied by Legislative Act 2023-431. Your first Henry County lodgings tax return filed with the Alabama Department of Revenue will be for the month of February 2025, which is due on or before March 20, 2025. The tax rate is as follows:

Lodgings Tax Rate..... 4.00%

The Law requires that Henry County lodgings tax be collected, reported and remitted in the same manner as the State lodgings tax. When you file and pay electronically, the Henry 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 Henry 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

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Local Tax Section  
Alabama Dept. of RevenueRESOLUTION NO. 2024-11-13  
A RESOLUTION OF THE HENRY COUNTY COMMISSION

**WHEREAS**, Ala. Acts, Act No. 2023-431 ("Act 2023-431") authorized the County Commission of Henry County, Alabama (the "Commission") to levy, in addition to all other taxes imposed by law, a privilege or license tax against every person in the county engaging in the business of renting or furnishing a room or rooms, lodging or accommodations, to a transient in a hotel, motel, inn, condominium, house, or another place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration; and

**WHEREAS**, the tax levy authorized by Act 2023-431 may be in an amount not to exceed four (4) percent of the charge for the rooms, lodgings, or accommodations, including the charge for use of rental or personal property and services furnished in the room or rooms within the county; and

**WHEREAS**, the Commission's authority to levy said tax was conditioned upon the approval by a majority of qualified electors of Henry County voting in an election to be held on a day designated by the Judge of Probate of Henry County in conjunction with the next regularly scheduled state or local election to be held in the county; and

**WHEREAS**, the Judge of Probate duly designated the day of said election as November 5, 2024; and

**WHEREAS**, as required by Act 2023-431 notice of the designated election day was provided by the Judge of Probate and was published once a week for three (3) successive weeks before the day designated for the election; and

**WHEREAS**, as required by Act 2023-431 there appeared on the ballot on the designated election day the following question:

"Do you favor the adoption of Act No. 2023-431, of the 2023 Regular Session of the Alabama Legislature, which authorizes the Henry County Commission to levy a lodging tax in Henry County with the proceeds earmarked for economic development and promotion of tourism? Yes ( ) No ( )."


**WHEREAS**, as duly certified by the Canvassing Board of Henry County on Tuesday, November 12, 2024, a majority of qualified electors of Henry County voting in the election voted yes on the question of the adoption of Act 2023-431.

**NOW THEREFORE BE IT RESOLVED** by the County Commission of Henry County, Alabama, as follows:

1. In addition to all other taxes imposed by law, there is hereby levied a privilege or license tax against every person in the county engaging in the business of renting or furnishing a room or rooms, lodging or accommodations, to a transient in a hotel, motel, inn, condominium, house, or another place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration (the "Local Transient Occupancy Tax").

2. The Local Transient Occupancy Tax shall be in the amount our (4) percent of the charge for the rooms, lodgings, or accommodations, including the charge for use of rental or personal property and services furnished in the room or rooms within the county.
3. The net proceeds from the Local Transient Occupancy Tax shall be deposited into the Henry County General Fund and shall be used by the County for economic development purposes and for the promotion of tourism.
4. The Local Transient Occupancy Tax shall not apply to the rental of living accommodations that are intended primarily for rental to persons as their principal or permanent residence.
5. Charges for property sold or services furnished which are required to be included in the tax levied by the state sales tax act are exempted from the provisions of the Local Transient Occupancy.
6. The exemptions applicable to Alabama's Transient Occupancy Tax as set forth in Ala. Code 1975, § 40-26-1, as amended or renumbered from time to time, shall apply to the levy of the Local Transient Occupancy Tax.
7. The remittance, collection, and administration of the Local Transient Occupancy Tax shall be in accordance with the provisions of Act 2023-431, which are adopted and incorporated herein by reference.
8. The effective date of the Local Transient Occupancy Tax, as calculated pursuant to Ala. Code 1975, § 11-51-210, and rules promulgated thereunder, shall be the first day of the third month following the date the Alabama Department of Revenue ("Department") receives proper notice of the Commission's levy of the Local Transient Occupancy Tax. Effective date will be 2/1/2025.
9. The County Administrator is hereby directed to provide notice to the Department of the Commission's levy of the Local Transient Occupancy Tax as required by and in accordance with Section 11-51-210 and the Department's Rule 810-6-4-.21.02 – Local Government Rate Notification Requirements for Sales, Use, Rental, and Lodgings.

**IN WITNESS WHEREOF**, the Henry County Commission has caused this Resolution to be executed in its name and on its behalf by its Chairman on the 13th day of November, 2024.

  
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Chairman, Henry County Commission