

**HOUSTON COUNTY**

Statutory Effective Date: 2/1/2025  
Received by the Department: 11/25/2024

Houston County has levied a new lodgings tax for lodgings offered inside the corporate limits of Dothan.

<b>HOUSTON COUNTY LODG CL DOTHAN</b>	<u><b>RATE</b></u>
General Rate .....	1.000

Houston County has also increased the lodgings tax rate for lodgings offered inside the county but outside the corporate limits of Dothan.

<b>HOUSTON COUNTY LODG EXC DOTHAN</b>	<u><b>OLD RATE</b></u>	<u><b>NEW RATE</b></u>
General Rate .....	6.000	7.000

Your Houston County lodgings taxes may be remitted online through the 'Local Tax' account in the Alabama Department of Revenue's online filing system, My Alabama Taxes (MAT), the 'ONE SPOT' to file: <https://myalabamataxes.alabama.gov>. If you have any questions about your Houston County taxes, please contact:

Avenu Insights & Analytics  
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 Tax Division  
P.O. Box 327710  
Montgomery, Alabama 36132-7710  
(334) 242-1490



NOV 25 2024

Local Tax Section

RESOLUTION 2024-31  
A RESOLUTION OF THE HOUSTON COUNTY COMMISSION

**WHEREAS**, Ala. Acts, Act No. 2024-319 ("Act 2024-319") authorized the County Commission of Houston County, Alabama ("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 2024-319 may be in an amount not to exceed one (1) 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 Houston County voting in an election to be held on a day designated by the Judge of Probate of Houston County ("Judge of Probate") 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 2024-319, 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 2024-319 there appeared on the ballot on the designated election day the following question:

"Do you favor the adoption of Act No. 2024-319, of the 2024 Regular Session of the Alabama Legislature, which authorizes the Houston County Commission to levy a lodging tax in Houston County with the proceeds earmarked for economic development and funding recreational facilities? Yes ( ) No ( )."

**WHEREAS**, as duly certified by the Canvassing Board of Houston County on Tuesday, November 12, 2024, a majority of qualified electors of Houston County voting in the election voted yes on the question of the adoption of Act 2024-319.

**NOW THEREFORE BE IT RESOLVED** by the County Commission of Houston 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

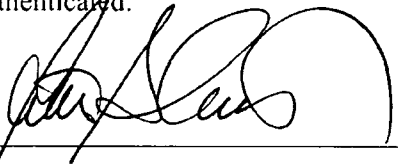
accommodations are regularly furnished to transients for a consideration ("Local Transient Occupancy Tax").

2. The Local Transient Occupancy Tax shall be in the amount of one (1) 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 Houston County General Fund and shall be used by the county for economic development purposes and for the funding of recreational facilities in the county.
4. The Local Transient Occupancy Tax shall not apply to the rental of living accommodations which are intended primarily for rental to persons as their principal or permanent place of 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 § 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 2024-319, which are adopted and incorporated herein by reference. A copy of Act 2024-319 is attached as **Exhibit A**.
8. The effective date of the Local Transient Occupancy Tax, as calculated pursuant to Ala. Code § 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.
9. The County's Chief Administrator Officer 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.

The above and foregoing Resolution is adopted and approved on this the 25<sup>th</sup> day of November, 2024, by the Houston County Commission.

  
D. BRANDON SHOUBE, CHAIRMAN OF  
THE HOUSTON COUNTY COMMISSION

Authenticated:

  
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Peter B. Covert, Chief Administrator Officer

Commissioner James Ivey moved that said Resolution be adopted, which motion was seconded by Commissioner Tracy Adams, and, upon said motion being put to vote, the following vote was recorded:

YEAS 4

NAYS 0

the Chairman then announced said motion had passed and the Resolution was adopted.

