JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

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

CYNTHIA UNDERWOOD
Assistant Commissioner
MICHAEL E. MASON
Deputy Commissioner

June 15, 2012

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the business of renting or furnishing rooms, lodging, or accommodations to transients in Talladega County, Alabama.

On April 24, 2012, Act 2012-233 was signed into law. The Act exempts **campgrounds only** from the collection of the Talladega County lodgings tax. Act 2012-233 is effective upon its passing, therefore, the last return of Talladega County lodgings tax for campgrounds is the tax period ending May 30, 2012 due on or before June 20, 2012.

Act 2012-233 does not exempt the collection and remittance of State and City/Town lodgings taxes which are still required to be collected and remitted to the proper taxing authorities.

All other persons, firms and corporations engaged in the business of renting or furnishing rooms, lodgings or accommodations are still required to collect and remit Talladega County lodgings tax under locality code 7561.

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

Alabama Department of Revenue
Sales and Use Tax Division
P.O. Box 327710
Montgomery, Alabama 36132-7710
334-242-1490 or 866-576-6531