

ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES
Code of Alabama 1975, Sections 40-23-31 and 40-23-83

810-6-5-.22. Lodgings Tax Returns.

(1) The term "Alabama Mountain Lakes area" shall mean the geographic region comprising the north Alabama counties of Blount, Cherokee, Colbert, Cullman, DeKalb, Etowah, Franklin, Jackson, Lauderdale, Lawrence, Limestone, Madison, Marion, Marshall, Morgan, and Winston.

(2) The term "Department" as used in this regulation shall mean the Department of Revenue of the State of Alabama.

(3) The term "lodgings tax" as used in this regulation shall mean the privilege or license tax levied in Section 40-26-1, Code of Alabama 1975, which provides the tax rate applicable to the taxable receipts of the business units or locations located within the counties enumerated in paragraph (1) above, and the tax rate applicable to the taxable receipts of the business units or locations in all other Alabama counties.

(4) The lodgings tax shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. Every person, firm, or corporation on whom the lodgings tax is levied shall prepare and forward to the Department, within the time fixed and prescribed by law, a lodgings tax return for each calendar month using forms furnished by the Department and shall pay to the Department the amount of tax shown to be due. See Rule 810-1-6-.12 entitled Taxes Required to be Filed Electronically.

(5) Every person, firm, or corporation subject to the lodgings tax shall file only one state lodgings tax return for all business units or locations located within Alabama. The tax shall be broken down on the return by county location of each business unit or location, with the applicable tax rate and county code. When multiple business units are located in the same county, the amounts shall be combined and reported in aggregate for that county. See also Rule 810-6-5-.13 entitled Persons, Firms, and Corporations Subject to Lodgings Tax.

(6) Lodgings tax returns shall require the following information:

(a) Taxpayer's tax account number, legal name, and complete address,

(b) Period covered by the return and due date of the return,

(c) The County Name, County Code, and the applicable State Tax Rate for each county in which the person, firm, or corporation has business units or locations. The county codes and applicable tax rates can be obtained from the department's website, or by calling or writing the department.

(d) The total gross charges (both cash and credit), from the rental of rooms, lodgings, accommodations, and services furnished for the month, for each county location enumerated in (c) above,

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810-6-5-22. (Continued)

(e) The total collections made during the month on credit charges heretofore claimed as a deduction, for each county location enumerated in (c) above,

(f) The total of the items enumerated in (d) and (e) above,

(g) Total deductions for each county location enumerated in (c) above,

(h) Net amount of (f) and (g) above remaining as measure of tax for each county location,

(i) Gross amount of tax due for each county location, resulting from (h) above multiplied by the applicable state tax rate specified in (c) above,

(j) Total of the gross amount(s) of tax due for all county business locations enumerated in (i) above,

(k) Applicable discount applied to (j) above for prompt payment of tax,

(l) Penalties and interest due on the tax in (j) above, if applicable,

(m) Credits claimed, if any,

(n) Total amount due from the result of (j), (k) or (l), and (m) enumerated above,

(o) Total amount remitted, and

(p) An indication if payment of tax is made through electronic funds transfer (EFT), and

(q) Taxpayer's signature, title, and date signed. Pursuant to department Rule 810-1-6-.01 entitled Signature Requirements of Tax Returns and Other Documents of All Types Filed by Electronic Methods, the taxpayer's signature and date requirements are met upon the submission of an electronic return filed in accordance with Rule 810-1-6-.12 entitled Taxes Required to be Filed Electronically.

(7) The lodgings tax shall be administered and the tax shall be collected in accordance with the uniform procedures set forth in Title 40, Code of Alabama 1975, along with the procedures outlined in Sections 40-26-1, et seq. (Adopted through APA effective April 1, 1996, amended September 28, 2007)