

DALE COUNTY

Statutory Effective Date: June 1, 2025

Received by the Department: March 8, 2025

Dale County (7023) and Dale Co CL Daleville & Ozark (7723) has increased their lodgings taxes as shown below:

Lodgings Tax:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	2.000	4.000

Your Dale 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 Dale 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



ACT #2025 - 58

1 HB135
2 RA8XYYY-2
3 By Representatives Clouse, Paramore (N & P)
4 RFD: Local Legislation
5 First Read: 04-Feb-25



RECEIVED

MAY - 8 2025

LOCAL TAX

HB135 Enrolled



Enrolled, An Act,

Relating to Dale County; to amend Section 45-23-243 of the Code of Alabama 1975, authorizing the county commission to levy a lodging tax in the county and providing for the distribution of the net proceeds for economic and tourism development; to increase the tax to be distributed for the same purposes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 45-23-243 of the Code of Alabama 1975, is amended to read as follows:

"§45-23-243

(a) This section shall only apply in Dale County.

(b) In addition to all other taxes of every kind now imposed by law, the Dale County Commission may levy a privilege or license tax upon every person, firm, or corporation engaging in the business of renting or furnishing any ~~room or rooms~~ rooms, lodging, or accommodations to a transient in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration. The amount of the tax shall be equal to ~~two~~ four percent of the charge for the rooms, lodgings, or accommodations, including the charge for use or rental of personal property and services furnished in the room. There is exempted from the tax authorized to be levied under this section any rentals or services taxed under Article 1, Chapter 23, Title 40. Any room, rooms, lodging, or accommodations does not include recreational vehicles or campgrounds.



HB135 Enrolled

29 (c) The tax authorized to be levied by this section
30 shall be collected in the same manner and, except as otherwise
31 provided in this section, subject to the same exemptions as
32 the state lodging tax as provided in Chapter 26, Title 40. The
33 net proceeds from the tax shall be distributed to the Dale
34 County Commission, to be kept in a separate fund or account to
35 be used at the discretion of the Dale County Commission only
36 for funding specific economic or tourism development projects
37 or to provide a program of incentives for economic or tourism
38 development."

39 . Section 2. This act shall become effective on June 1,
40 2025.

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[Signature]

Speaker of the House of Representatives

[Signature]

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in and was passed by the House 13-Feb-25.

John Treadwell
Clerk

Senate

04-Mar-25

Passed

APPROVED

3.19.2025

TIME

12:05 pm

Kay Ivey

GOVERNOR

Alabama Secretary of State

Act Num....: 2025-058

Bill Num....: H-135

Rec'd 03/19/2025 02:02PM KCW

SPONSOR

DIST. NO. 93

CO-SPONSORS

- 1 House
- 2 W. H. HARRIS 2928
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HOUSE ACTION

DATE: 24 2005
RD 1 RFD 22

REPORT OF STANDING COMMITTEE

This bill having been referred by the House to its standing committee on Local Legislature was acted upon by such committee in session, and returned therefrom to the House with the recommendation that it be passed, w/amend(s) w/sub this 11th day of Feb, 2005.
John Baker, Chair,

DATE: 2-11 2005
RF RD 2 CAL

DATE: 20
RE-REFERRED ☐ RE-COMMITTED ☐
Committee

DATE: 20
RE-REFERRED ☐ RE-COMMITTED ☐
Committee

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill,
HB 135
YEAS 57 NAYS 0

JOHN TREADWELL,
Clerk

FURTHER HOUSE ACTION (COVER)

SENATE ACTION 2/12

DATE: 2-13 2005
RD 1 RFD 22

This Bill was referred to the Standing Committee of the Senate on 2/11

and was acted upon by such Committee in session and is by order of the Committee returned therefrom with a favorable report w/amd(s) w/sub w/eng sub by a vote of yeas nays abstain this 20th day of February 2005
W. H. HARRIS, Chair

DATE: 2-25 2005
RF FAO RD2 ☐ CAL ☐

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill,
HB 135
YEAS 38 NAYS 0

PATRICK HARRIS,
Secretary

DATE: 2-4-05 RD 3 at length
PASSED ☒ PASSED AS AMENDED ☐

YEAS 32 NAYS 1
And was ordered returned forthwith to the House
PATRICK HARRIS,
Secretary

DATE: 20
INDEFINITELY POSTPONED YEAS NAYS

DATE: 20
RECONSIDERED YEAS NAYS

FURTHER SENATE ACTION (COVER)

