810-6-3-.01.04 **<u>Agriculture Authorities</u>.**

1. Definitions

a. Authority – An agriculture authority established pursuant to Article 3 of Chapter 20 of Title 11, Code of Ala. 1975.

b. Department – The Alabama Department of Revenue

2. State Lodgings Tax Rebate

a. Effective October 1, 2025, all state lodgings taxes collected and remitted by an authority shall be rebated to the authority by the department.

b. Prior to claiming the initial rebate, the authority shall:

1. Apply for a lodgings tax account number.

2. Notify the department of its intent to claim a rebate of state lodgings tax by submitting such information to the department by email to localtaxunit@revenue.alabama.gov.

c. Within thirty days from receipt of proper notification as required in subsection (b), the department shall provide acknowledgement of receipt to the authority.

d. To claim the rebate, the authority should timely file the state lodgings tax return as follows:

1. The amount of charges for rooms, lodgings, or accommodations should be entered in the "Total Gross Charges" box on the state lodgings tax return.

2. The amount of charges for rooms, lodgings, or accommodations should be entered as a deduction in the "Total Deductions" box on the state lodgings tax return.

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Statutory Authority: § 40-2A-7(a)(5), Code of Ala. 1975 and Act 2025-301
History: New Rule: Published ______; effective ______.