

BLOUNT COUNTY

Statutory Effective Date: October 1, 2026

Received by the Department: August 19, 2026

Blount County has increased their lodgings taxes as shown below:

Lodgings Taxes:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	4.000	5.000
Per Room Lodgings Fee.....	0.000	3.000

Your Blount 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 Blount 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

RECEIVED

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AUG 19 2026

AUG 19 2026
Local Tax Section
Alabama Dept. of Revenue

BLOUNT COUNTY COMMISSION

220 SECOND AVENUE EAST SUITE 106
ONEONTA, AL 35121



BLOUNT COUNTY COMMISSION

STATE OF ALABAMA

RESOLUTION NO. 2026-07-03(A)

FIRST AMENDMENT TO RESOLUTION NO. 2026-07-03

A RESOLUTION OF THE BLOUNT COUNTY COMMISSION AMENDING SECTION 4 OF RESOLUTION NO. 2026-07-03 TO CORRECT AN INCONSISTENCY BETWEEN SECTION 4 AND SECTION 5 OF SAID RESOLUTION REGARDING THE APPLICABLE EXEMPTION PERIODS FOR THE LODGING TAXES LEVIED THEREIN

WHEREAS, the Blount County Commission adopted Resolution No. 2026-07-03 (the "Original Resolution") on July 14, 2026, levying a local lodging tax pursuant to Section 45-5-247, Code of Alabama 1975, as amended by Act 2026-199; and

WHEREAS, Section 2 of the Original Resolution levies a combined percentage-based lodging tax of five percent (5%) of the applicable charge (the "Percentage Tax"), and Section 3 of the Original Resolution levies a further tax of three dollars (\$3.00) per room per night (the "Per-Night Tax"); and

WHEREAS, Section 5 of the Original Resolution correctly provides that the Per-Night Tax does not apply to rooms, lodgings, or accommodations supplied for a period of thirty (30) continuous days or more in any one place, consistent with Section 3 of Act 2026-199, and that the Percentage Tax does not apply to rooms, lodgings, or accommodations supplied for a period of one hundred eighty (180) continuous days or more in any one place, consistent with the state lodging tax statutes; and

BRADLEY HARVEY
CHAIRMAN

ALLEN ARMSTRONG
DISTRICT ONE

CHAD TRAMMELL
DISTRICT TWO

CHASE MOORE
DISTRICT THREE

NICK WASHBURN
DISTRICT FOUR

MARK STATON
ADMINISTRATOR

WHEREAS, Section 4 of the Original Resolution, as adopted, inadvertently states that both the Percentage Tax and the Per-Night Tax apply only to periods of less than thirty (30) continuous days, which is inconsistent with Section 5 and with the underlying statutory authority; and

WHEREAS, the Alabama Department of Revenue has identified this inconsistency and requested that Section 4 of the Original Resolution be amended to conform to Section 5 of the Original Resolution; and

WHEREAS, the Blount County Commission finds that it is in the best interest of Blount County to correct this inconsistency so that the taxes levied under the Original Resolution may be properly administered.

NOW, THEREFORE, BE IT RESOLVED by the Blount County Commission, a majority of the members thereof concurring, as follows:

SECTION 1. RECITALS ADOPTED. The foregoing recitals are hereby found, declared, and accepted to be true and correct and are incorporated herein by reference as if fully set forth herein.

SECTION 2. AMENDMENT OF SECTION 4. Section 4 of the Original Resolution is hereby deleted in its entirety and replaced with the following:

“SECTION 4. PERSONS AND TRANSACTIONS SUBJECT TO TAX.

(a) The tax levied in Section 2 of this Resolution (the combined five percent (5%) percentage-based lodging tax) is imposed upon every person, firm, or corporation in Blount County engaging in the business of renting or furnishing any room or 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, for periods of less than one hundred eighty (180) continuous days in any one place.

(b) The tax levied in Section 3 of this Resolution (the three dollar (\$3.00) per-room, per-night tax) is imposed upon every person, firm, or corporation in Blount County

engaging in the business of renting or furnishing any room or 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, for periods of less than thirty (30) continuous days in any one place.”

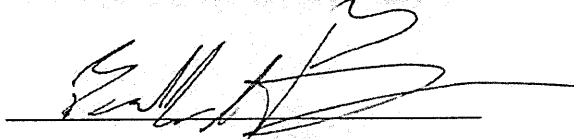
SECTION 3. NO OTHER CHANGES. Except as expressly amended herein, all other terms, sections, and provisions of the Original Resolution, including without limitation Sections 1, 2, 3, and 5 through 12 thereof, shall remain in full force and effect and are hereby ratified and confirmed.

SECTION 4. EFFECTIVE DATE. This Amendment shall take effect immediately upon adoption and shall be deemed effective as of, and shall relate back to, the original effective date of the Original Resolution, October 1, 2026, for all purposes. Blount County shall submit a certified copy of this Amendment to the Alabama Department of Revenue promptly following adoption.

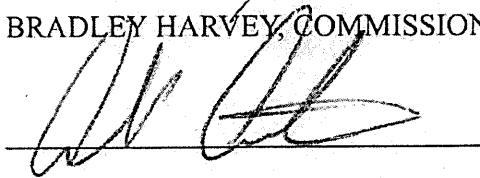
SECTION 5. SEVERABILITY. If any provision of this Amendment or the application thereof to any person or circumstance is held invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect other provisions or applications of this Amendment or of the Original Resolution, which can be given effect without the invalid or unconstitutional provision or application, and to this end the provisions of this Amendment are declared to be severable.

ADOPTED by the Blount County Commission at a duly called and lawfully noticed meeting of the Commission, a quorum being present and voting, on this the 11 day of AUG, 2026.

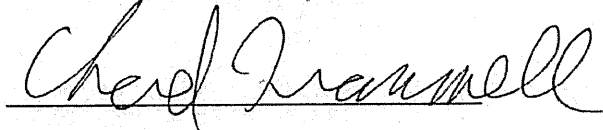
BLOUNT COUNTY COMMISSION:



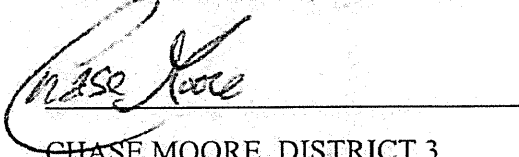
BRADLEY HARVEY, COMMISSION CHAIRMAN



ALLEN ARMSTRONG, DISTRICT 1



CHAD TRAMMELL, DISTRICT 2



CHASE MOORE, DISTRICT 3



NICK WASHBURN, DISTRICT 4

ATTEST:



MARK STATON, COUNTY ADMINISTRATOR

I, Mark Staton, County Administrator of the Blount County Commission, hereby certify that the above Amendment was duly adopted by the County Commission of Blount County, Alabama at a regular meeting held on the 11 day of AUG, 2026.



Mark Staton, County Administrator