

HOUSE  
AMENDMENT

THIS AMENDMENT  
ADOPTED

CONE/MELTON  
APRIL 10, 2013

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CLERK OF THE HOUSE

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REP. *MERRILL* PROPOSES THE FOLLOWING AMENDMENT  
No. TO H. 3561  
(COUNCIL\BBM\3561C002.BBM.HTC13):

REFERENCE IS TO THE BILL AS INTRODUCED.

**AMEND THE BILL, AS AND IF AMENDED, BY  
STRIKING SECTION 1, PAGE 1, AND INSERTING:**

**/ SECTION 1. SUBSECTIONS (A) AND (B) OF  
SECTION 12-36-920 OF THE 1976 CODE, AS LAST  
AMENDED BY ACT 56 OF 2005, ARE FURTHER  
AMENDED TO READ:**

**“(A) A SALES TAX EQUAL TO SEVEN PERCENT  
IS IMPOSED ON THE GROSS PROCEEDS DERIVED  
FROM THE RENTAL OR CHARGES FOR ANY**

ROOMS, CAMPGROUND SPACES, LODGINGS, OR SLEEPING ACCOMMODATIONS FURNISHED TO TRANSIENTS BY ANY HOTEL, INN, TOURIST COURT, TOURIST CAMP, MOTEL, CAMPGROUND, RESIDENCE, OR ANY PLACE IN WHICH ROOMS, LODGINGS, OR SLEEPING ACCOMMODATIONS ARE FURNISHED TO TRANSIENTS FOR A CONSIDERATION. THIS TAX DOES NOT APPLY WHERE THE FACILITIES CONSIST OF LESS THAN SIX SLEEPING ROOMS, CONTAINED ON THE SAME PREMISES, WHICH IS USED AS THE INDIVIDUAL'S PLACE OF ABODE. THE GROSS PROCEEDS DERIVED FROM THE LEASE OR RENTAL OF SLEEPING ACCOMMODATIONS SUPPLIED TO THE SAME PERSON FOR A PERIOD OF NINETY CONTINUOUS DAYS ARE NOT CONSIDERED PROCEEDS FROM TRANSIENTS. THE TAX IMPOSED BY THIS SUBSECTION (A) DOES NOT APPLY TO ADDITIONAL GUEST CHARGES AS DEFINED IN SUBSECTION (B) OR SEPARATELY STATED OPTIONAL CHARGES ON A BILL TO A CUSTOMER FOR AMENITIES, ENTERTAINMENT,

**SPECIAL ITEMS IN PROMOTIONAL TOURIST PACKAGES, AND OTHER GUEST SERVICES.**

**(B) A SALES TAX OF FIVE PERCENT IS IMPOSED ON ADDITIONAL GUEST CHARGES AT ANY PLACE WHERE ROOMS, LODGINGS, OR ACCOMMODATIONS ARE FURNISHED TO TRANSIENTS FOR A CONSIDERATION, UNLESS OTHERWISE TAXED UNDER THIS CHAPTER. FOR PURPOSES OF THIS SUBSECTION, THE TERM ADDITIONAL GUEST CHARGES INCLUDES, BUT IS NOT LIMITED TO ARE LIMITED TO CHARGES FOR:**

**(1)ROOM SERVICE;**

**(2)AMENITIES;**

**(3)ENTERTAINMENT;**

**(4)SPECIAL — ITEMS — IN — PROMOTIONAL TOURIST PACKAGES;**

**(5)LAUNDERING AND DRY CLEANING SERVICES;**

**(6)(3)IN-ROOM MOVIES;**

**(7)(4)TELEPHONE CHARGES SERVICE; AND**

**(8)(5)RENTALS OF MEETING ROOMS; AND**

**(9)OTHER GUEST SERVICES.” /**

**RENUMBER SECTIONS TO CONFORM.**  
**AMEND TITLE TO CONFORM.**