

Section 45-2-243.24**Lodging tax district established.**

There is established a "lodging tax district" located in Baldwin County, to include all areas within the following boundaries:

- (1) All areas within the corporate limits of the City of Gulf Shores, Alabama.
- (2) All unincorporated areas of Baldwin County located south of the Intracoastal Waterway and west of the City of Gulf Shores.
- (3) Other areas which choose to be included in this act pursuant to the following provisions:
 - a. If an incorporated municipality, a resolution adopted by a majority vote of the municipality governing body shall be recorded in the office of the Judge of Probate of Baldwin County, stating the inclusion of the municipality into the lodging tax district. The municipality need not be contiguous to the existing lodging tax district. Once the resolution is adopted and recorded, the area within the municipality shall be included in the lodging tax district, subject to the provisions of this subpart, and can only be removed or excluded by subsequent legislative action. A copy of the recorded resolution shall be forwarded to the Alabama Department of Revenue.
 - b. If an unincorporated area of Baldwin County, a resolution adopted by a majority vote of the Baldwin County Commission shall be recorded in the office of the Judge of Probate of Baldwin County stating the inclusion of the defined area into the lodging tax district. The defined area need not be contiguous to the existing lodging tax district. Once the resolution is adopted and recorded, the unincorporated area defined shall be subject to the provisions of this subpart and can only be removed or excluded by subsequent legislative action. A copy of the recorded resolution shall be forwarded to the Alabama Department of Revenue.

(Act 93-706, p. 1352, §5.)