

Section 45-2-243.25**Privilege or license tax on lodging.**

In addition to all other taxes imposed by law, there is levied a privilege or license tax in the amount prescribed against every person within the defined lodging tax district engaging in the business of renting or furnishing a room or rooms, lodging or accommodations, to a transient in a hotel, motel, inn, condominium, house, tourist court, or another 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 percent of the charge for the rooms, lodgings, or accommodations, including the charge for use of rental of personal property and services furnished in the room or rooms.

(Act 93-706, p. 1352, §6.)