

RESOLUTION NO. 20260728-06

Approving Distribution of the Hotel-Motel Tax

Whereas, the Lawrence County Legislative Body is authorized pursuant to Chapter 171 of the Private Acts of 1992 to levy and expend a hotel-motel tax for the promotion of tourism, economic development, and other lawful public purposes; and

Whereas, revenues generated by the hotel-motel tax have historically been utilized to promote economic and community development within Lawrence County and to support organizations whose activities further those purposes; and

Whereas, the Lawrence County Budget Committee has reviewed anticipated hotel-motel tax revenues for the fiscal year beginning July 1, 2026, and ending June 30, 2027, and has recommended the distribution set forth herein; and

Whereas, the Lawrence County Legislative Body finds that the distribution of hotel-motel tax revenues as provided herein will promote tourism, encourage economic development, and serve the best interests of the citizens of Lawrence County;

NOW, THEREFORE, BE IT RESOLVED, by the Lawrence County Legislative Body meeting in Regular Session on this 28th day of July 2026, that:

Section 1. Hotel-Motel Tax Distribution. The proceeds of the Lawrence County Hotel-Motel Tax are hereby appropriated and distributed for the fiscal year beginning July 1, 2026, and ending June 30, 2027, as follows:

<u>ACCOUNT CODE</u>	<u>ORGANIZATION</u>	<u>APPROPRIATION</u>
58120	Industrial Development	
	Joint Economic and Community	
316	Development Board of Lawrence County	\$ 401,740
	GRAND TOTAL	\$ 401,740

Section 2. Excess Collections. Any hotel-motel tax revenues received during the fiscal year in excess of the appropriations approved herein shall be deposited into the County General Fund unless otherwise appropriated by subsequent action of the Lawrence County Legislative Body.

Section 3. Budget Authorization. The appropriation authorized by this Resolution is incorporated into and shall be administered in accordance with the Lawrence County Budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Section 4. Effective Date. This Resolution shall take effect upon its passage, the public welfare requiring it.

Passed this 28th day of July 2026.

Shane Eaton, Chair
Lawrence County Legislative Body

David A. Morgan, County Executive

ATTEST:

Russ Brewer, County Clerk

SPONSOR: Budget Committee