

**Resolution 2025-15**

**SUPPORTING LEVY OF ADDITIONAL THREE DOLLARS IN LODGING TAX IN CULLMAN COUNTY**

**WHEREAS**, the Cullman County Commission (the County) is authorized to levy taxes and fees only when granted by the Alabama Legislature: and

**WHEREAS**, the County is working to build an Agricultural Exhibition Center for tourism, economic development, and quality of life enhancement for all Cullman County residents; and

**WHEREAS**, the County has need of a dedicated revenue source to secure funding for the Agricultural Exhibition Center construction; and

**WHEREAS**, the County is fully in support of local legislation authorizing the Cullman County Commission to levy a privilege or license tax on any rooms, lodging or accommodations regularly furnished to transients for a consideration in the amount of three dollars per rental unit per night as outlined in the proposed legislation.

**NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSION** as follows:


1. The Cullman County Commission requests that the Cullman County Legislative Delegation support a bill to authorize the aforementioned levy of tax, dedicated to Cullman County Parks to aide in the construction of a Cullman County Agricultural Exhibition Center and other improvements to the quality of life for all Cullman County residents.

2. **IN WITNESS WHEREOF**, the CULLMAN County Commission has caused this Resolution to be executed in its name and on its behalf by its Chairman and Commissioners on the 23rd day of January 2025.

Attest:



Tiffany Merriman,  
County Clerk

  
\_\_\_\_\_  
Jeff Clemons,  
Chairman  
\_\_\_\_\_  
Kerry Watson,  
Commissioner  
\_\_\_\_\_  
Garry Marchman,  
Commissioner



---

Kelly Duke,  
Commissioner



---

Corey Freeman,  
Commissioner