

1 SB327  
2 189179-1  
3 By Senator Chambliss (N & P)  
4 RFD: Local Legislation  
5 First Read: 25-APR-19

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to Coosa County; to amend Sections  
14 45-19-244, 45-19-244.01, 45-19-244.02, 45-19-244.03, and  
15 45-19-244.05, Code of Alabama 1975, providing for a severance  
16 tax on materials severed from the soil in the county; to  
17 provide for the tax on graphite; and to repeal Section  
18 45-19-244.07, Code of Alabama 1975, providing for expiration  
19 of the severance tax in the county.

20 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

21 Section 1. Sections 45-19-244, 45-19-22.01,  
22 45-19-244.02, 45-19-244.03, and 45-19-244.05, Code of Alabama  
23 1975, are amended to read as follows:

24 "§45-19-244.

25 "When used in this part, the following words and  
26 phrases shall have the following meanings:

27 "(1) DEPARTMENT. The State Department of Revenue.

1           "(2) EARTHEN MATERIALS. Materials covered in this  
2 part which include sand, clay, silt, loam, dirt, gravel, rock,  
3 sand-gravel, clay-gravel, sand-clay, or any combination  
4 thereof, but does not include graphite.

5           "(3) PERSON. Any individual, firm, partnership,  
6 corporation, association, or any combination thereof.

7           "(4) PRODUCER. Any person engaging in the business  
8 of severing sand, clay, silt, loam, dirt, gravel, rock,  
9 sand-gravel, clay-gravel, sand-clay, graphite, or any  
10 combination thereof from the soil within Coosa County.

11           "(5) PURCHASER. Any person acquiring title, outright  
12 or conditionally, to any interest in sand, clay, silt, loam,  
13 dirt, gravel, rock, sand-gravel, clay-gravel, sand-clay, or  
14 any combination thereof, or graphite.

15           "(6) SEVERING. Mining, stripping, or otherwise  
16 taking or removing sand, clay, silt, loam, dirt, gravel, rock,  
17 sand-gravel, clay-gravel, sand-clay, graphite, or any  
18 combination thereof from the soil within Coosa County.

19           "(7) TON. A short ton of 2,000 pounds.

20           "(8) TRANSPORTER. Any person transporting sand,  
21 clay, silt, loam, dirt, gravel, rock, sand-gravel,  
22 clay-gravel, sand-clay, graphite, or any combination thereof  
23 from the place where it is severed or from any other place to  
24 any other place, within or without Coosa County.

25           "§45-19-244.01.

26           "(a) (1) There is levied, in addition to all other  
27 taxes imposed by law, an excise and privilege tax on every

1 person severing earthen materials except graphite within Coosa  
2 County. The tax shall be paid to the Department of Revenue at  
3 the rate of twenty-five cents (\$.25) per ton by every producer  
4 who severs the product within Coosa County.

5 "(2) There is levied, in addition to all other taxes  
6 imposed by law, an excise and privilege tax on every person  
7 severing graphite within Coosa County. The graphite tax shall  
8 be paid to the Department of Revenue at the rate of five  
9 dollars (\$5) per ton by every producer who severs graphite  
10 within Coosa County.

11 "(b) In addition to the tax levied in subsection  
12 (a), the county commission may assess a mining fee as it deems  
13 necessary on producers who mine minerals other than earthen  
14 material from the soil in Coosa County. If the county  
15 commission does assess such a fee at a county commission  
16 meeting, it shall advertise the time, place, and purpose of  
17 such a commission meeting for four consecutive weeks in a  
18 newspaper of general circulation in the county prior to the  
19 meeting. The county commission may provide for collecting the  
20 fee.

21 "§45-19-244.02.

22 "Every producer shall within 20 days after the end  
23 of each calendar month, whether or not the producer shall have  
24 severed or sold any earthen materials or graphite during that  
25 month, file with the Department of Revenue a report which  
26 shall set forth, in a form prescribed by the department, the  
27 amount of the products in tons, if any, severed or sold, as

1 the case may be, by the producer during the next preceding  
2 calendar month, the point of severance thereof, the amount of  
3 taxes due, and any other information as the department may  
4 reasonably require for the proper enforcement of this part.  
5 The producer shall accompany the report with payment of the  
6 full amount of the taxes shown to be due. The report shall be  
7 signed by producer in the case of an individual producer or by  
8 a member, officer, or manager of the producer in other cases.

9 "§45-19-244.03.

10 "Purchasers and transporters of a product severed in  
11 Coosa County shall file a report with the Department of  
12 Revenue, on forms prescribed by the department, within 20 days  
13 after the end of each calendar month in which the purchaser or  
14 transporter purchased or transported earthen material or  
15 graphite severed in Coosa County. The report shall state the  
16 names and addresses of all producers in Coosa County from whom  
17 the purchaser or transporter has received the earthen material  
18 during the calendar month, the total quantity of earthen  
19 material or graphite so acquired, and, in the case of a  
20 transporter, to whom and where each ton of earthen material or  
21 graphite was delivered, and any other information as the  
22 commissioner may reasonably require for the proper enforcement  
23 of this part, including the routes traveled in transporting  
24 the gravel and the amounts of any privilege tax on the  
25 transportation. The report shall be signed by the purchaser or  
26 transporter in the case of an individual purchaser or

1 transporter, or by a member, officer, or manager of the  
2 purchaser or transporter in all other cases.

3 "§45-19-244.05.

4 "The State Department of Revenue shall charge Coosa  
5 County for collecting the county taxes levied herein, an  
6 amount or percentage of total collections not to exceed five  
7 percent of the total amount of taxes collected on earthen  
8 material and one percent of the total taxes collected on  
9 graphite. The charge for collecting the taxes for the county  
10 may be deducted each month from the proceeds of the taxes  
11 before certifying the amount thereof due Coosa County for that  
12 month."

13 Section 2. Section 45-19-244.07 of the Code of  
14 Alabama 1975, is repealed.

15 Section 3. This act shall become effective  
16 immediately following its passage and approval by the  
17 Governor, or its otherwise becoming law.