

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

1 SB327

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4 With Notice and Proof

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6 ENROLLED, An Act,

7 Relating to Coosa County; to amend Sections
8 45-19-244, 45-19-244.01, 45-19-244.02, 45-19-244.03, and
9 45-19-244.05, Code of Alabama 1975, providing for a severance
10 tax on materials severed from the soil in the county; to
11 provide for the tax on graphite; and to repeal Section
12 45-19-244.07, Code of Alabama 1975, providing for expiration
13 of the severance tax in the county.

14 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

15 Section 1. Sections 45-19-244, 45-19-22.01,
16 45-19-244.02, 45-19-244.03, and 45-19-244.05, Code of Alabama
17 1975, are amended to read as follows:

18 "§45-19-244.

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

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

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

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

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

7 "(5) PURCHASER. Any person acquiring title, outright
8 or conditionally, to any interest in sand, clay, silt, loam,
9 dirt, gravel, rock, sand-gravel, clay-gravel, sand-clay, or
10 any combination thereof, or graphite.

11 "(6) SEVERING. Mining, stripping, or otherwise
12 taking or removing sand, clay, silt, loam, dirt, gravel, rock,
13 sand-gravel, clay-gravel, sand-clay, graphite, or any
14 combination thereof from the soil within Coosa County.

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

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

21 "§45-19-244.01.

22 "(a) (1) There is levied, in addition to all other
23 taxes imposed by law, an excise and privilege tax on every
24 person severing earthen materials except graphite within Coosa
25 County. The tax shall be paid to the Department of Revenue at

1 the rate of twenty-five cents (\$.25) per ton by every producer
2 who severs the product within Coosa County.

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

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

19 "§45-19-244.02.

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

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

4 "§45-19-244.05.

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

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

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

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB327

Senate 02-MAY-19

I hereby certify that the within Act originated in and passed the Senate.

Patrick Harris,
Secretary.

House of Representatives
Passed: 15-MAY-19

By: Senator Chambliss