

1 SB209  
2 203034-1  
3 By Senator Jones (N & P)  
4 RFD: Local Legislation  
5 First Read: 09-FEB-21

A BILL  
TO BE ENTITLED  
AN ACT

Relating to Etowah County; to amend Section 45-28-200 of the Code of Alabama 1975, authorizing the county commission to levy an annual business license or privilege fee on persons engaging in certain businesses in the county; to exempt persons engaged in farming or growing timber from the law.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 45-28-200 of the Code of Alabama 1975, is amended to read as follows:

"§45-28-200.

"(a) As used in this section, the following words and terms shall have the following meanings unless the context clearly indicates otherwise:

"(1) BUSINESS. Any activity engaged in by any person with the object of gain, profit, benefit, or advantage, either

1 direct or indirect to the person, including vocations,  
2 occupations, callings, and professions.

3 "(2) COUNTY. Etowah County.

4 "(3) COUNTY COMMISSION. The governing body of Etowah  
5 County.

6 "(4) LICENSE OR PRIVILEGE FEE. A charge other than a  
7 sales or use tax.

8 "(5) PERSON. Any natural person, partnership,  
9 corporation, firm, association, trust, estate, or other  
10 entity.

11 "(b) The purpose of this section is to equalize the  
12 burden of taxation by authorizing the county commission to  
13 impose a license or privilege fee upon persons presently  
14 paying no license or privilege fee for the privilege of  
15 engaging in certain businesses in the county. The further  
16 purpose of this section is to generate additional revenue for  
17 the county by imposing an additional license or privilege fee  
18 upon persons who presently pay a license or privilege fee to  
19 the state or county for the privilege of engaging in certain  
20 businesses in the county.

21 "(c) (1) The county commission may levy an annual  
22 license or privilege fee upon any person for engaging in any  
23 business in the county. The license or privilege fee shall be  
24 in addition to any other license or privilege fee which is  
25 currently authorized or may be authorized; provided, however,  
26 the owner or operator of a motion picture theater with  
27 multiple screens shall not be required to pay an annual

1 license on each screen, but shall be required to pay only the  
2 annual license for one business.

3 "(2) This section shall not apply to a farmer or  
4 other person or entity engaged in the raising, harvesting, or  
5 selling agricultural products grown by the farmer for resale  
6 or to a person or entity growing timber for resale.

7 "(d) The fee authorized to be levied by the county  
8 commission shall be paid annually on October 1 for the  
9 succeeding year to that officer or employee of the county  
10 chargeable with the duty of collecting license or privilege  
11 fees payable to the county, and shall be deposited in the  
12 county general fund for the use of the county.

13 "(e) (1) The rate of the license or privilege fee  
14 levied by the county commission on any person for engaging in  
15 any business shall be in an amount of not less than ten  
16 dollars (\$10) nor more three hundred dollars (\$300) for each  
17 business conducted in the county. The county commission may  
18 set the rate of the license or privilege fee within the limits  
19 provided for each type of business in the county. The rates of  
20 the license or privilege fee for each type of business shall  
21 be uniform throughout the county and shall be set forth in a  
22 schedule promulgated by the county commission.

23 "(2) The rate of the license or privilege fee for  
24 each type of business may be based upon any or all of the  
25 following facts:

26 "a. The type of business.

27 "b. The size of the business.

1 "c. The total gross receipts of the business.

2 "d. The number of employees of the business.

3 "e. Any other reasonable criteria determined by the  
4 county commission.

5 "(f) The county commission may prescribe necessary  
6 or appropriate rules and regulations for the implementation  
7 and enforcement of this section.

8 "(g) This section shall become effective on October  
9 1, 1992. The annual license or privilege fee herein levied  
10 shall be due on that date and each year thereafter."

11 Section 2. This act shall become effective  
12 immediately following its passage and approval by the  
13 Governor, or its otherwise becoming law.