

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

1 SB209

2
3
4 With Notice and Proof

5
6 ENROLLED, An Act,

7 Relating to Etowah County; to amend Section
8 45-28-200 of the Code of Alabama 1975, authorizing the county
9 commission to levy an annual business license or privilege fee
10 on persons engaging in certain businesses in the county; to
11 exempt persons engaged in farming or growing timber from the
12 law.

13 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

14 Section 1. Section 45-28-200 of the Code of Alabama
15 1975, is amended to read as follows:

16 "§45-28-200.

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

20 "(1) BUSINESS. Any activity engaged in by any person
21 with the object of gain, profit, benefit, or advantage, either
22 direct or indirect to the person, including vocations,
23 occupations, callings, and professions.

24 "(2) COUNTY. Etowah County.

1 "(3) COUNTY COMMISSION. The governing body of Etowah
2 County.

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

5 "(5) PERSON. Any natural person, partnership,
6 corporation, firm, association, trust, estate, or other
7 entity.

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

18 "(c) (1) The county commission may levy an annual
19 license or privilege fee upon any person for engaging in any
20 business in the county. The license or privilege fee shall be
21 in addition to any other license or privilege fee which is
22 currently authorized or may be authorized; provided, however,
23 the owner or operator of a motion picture theater with
24 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:

- 1 "a. The type of business.
- 2 "b. The size of the business.
- 3 "c. The total gross receipts of the business.
- 4 "d. The number of employees of the business.
- 5 "e. Any other reasonable criteria determined by the
- 6 county commission.

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

10 " (g) This section shall become effective on October
11 1, 1992. The annual license or privilege fee herein levied
12 shall be due on that date and each year thereafter."

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

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB209

Senate 11-MAR-21

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

Patrick Harris,
Secretary.

House of Representatives
Passed: 06-MAY-21

By: Senator Jones