

1 SB207
2 154349-5
3 By Senators Figures, Beason, Irons, Smith, Bussman, Allen,
4 Fielding, Brewbaker, Hightower, Scofield, Williams, Ward,
5 Reed, Dunn, Whatley, Keahey, Bedford, Ross, Blackwell,
6 Coleman, Smitherman, Beasley, Waggoner and Marsh
7 RFD: Governmental Affairs
8 First Read: 15-JAN-14

1 SB207

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4 ENROLLED, An Act,

5 To add Section 11-51-90.3 to the Code of Alabama
6 1975, to prohibit a municipality from imposing a business
7 license tax on the rental of residential real estate on a per
8 unit basis unless the municipality was imposing the tax on a
9 certain date.

10 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

11 Section 1. Section 11-51-90.3 is added to the Code
12 of Alabama 1975, to read as follows:

13 §11-51-90.3.

14 (a) Notwithstanding anything in this chapter to the
15 contrary, a municipality may not impose a business license tax
16 on the rental of residential real estate on a per unit basis
17 unless the municipality was imposing a business license tax on
18 residential real estate on a per unit basis prior to January
19 1, 2014.

20 (b) As used in this section, the term "business
21 license tax" does not include a privilege or license tax in
22 the nature of a lodging tax. This section shall not be
23 construed to prohibit a municipality or related municipal
24 board or entity from imposing fees on commercial or
25 residential developments or projects within the jurisdiction

1 of the municipality. This section shall not apply to an
2 Alabama improvement district organized pursuant to Chapter 99A
3 of Title 11, a capital improvement cooperative district
4 organized pursuant to Chapter 99B of Title 11, an industrial
5 development board, or a water and sewer board.

6 Section 2. This act shall become effective
7 immediately following its passage and approval by the
8 Governor, or its otherwise becoming law.

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB207

Senate 23-JAN-14

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

Patrick Harris
Secretary

House of Representatives
Passed: 11-FEB-14

By: Senator Figures