

1 HB143
2 135950-3
3 By Representative Collins
4 RFD: Commerce and Small Business
5 First Read: 07-FEB-12
6 PFD: 02/02/2012

1 ENGROSSED

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4 A BILL
5 TO BE ENTITLED
6 AN ACT
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8 To amend Section 40-12-143 of the Code of Alabama
9 1975, relating to the levy of business license taxes on
10 persons participating in gun shows; to provide that the
11 business license tax would be levied on the organizer of the
12 show and not on each participant as long as the organizer has
13 obtained all of the required licenses; to require the
14 organizer to purchase the license for each show and no half
15 year license would be issued; to require that the show could
16 not last for more than one week; and to require that the
17 organizer and participants would remain subject to all
18 federal, state, and local regulations.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. Section 40-12-143 of the Code of Alabama
21 1975, is amended to read as follows:

22 "§40-12-143.

23 "Persons dealing in pistols, revolvers, maxim
24 silencers, bowie knives, dirk knives, brass knucks or knucks
25 of like kind, whether principal stock in trade or not shall
26 pay the following license tax: in cities and towns of 35,000
27 inhabitants and over, \$150; and in all other places, \$100. The

1 required license amounts shall be paid for each place of
2 business from which sales of such items are made. In addition
3 to any other required licenses, a person may organize and
4 conduct a gun and knife show of no more than seven days, by
5 paying the maximum license tax prescribed in this section, as
6 well as the maximum license taxes provided in Sections
7 40-12-158 and 40-12-174(d), for each such show. Participants
8 shall not be required to pay the license taxes provided in
9 this section, nor in Section 40-12-158 or 40-12-174 for
10 participating in such shows, provided the organizer has paid
11 the license taxes prescribed in this section prior to the
12 commencement of the event. It shall be the duty of the
13 organizer of such show to determine if each participant is
14 licensed under the sales tax laws of this state as well as the
15 particular county and municipality in which the show is
16 conducted. The organizer shall be responsible for providing a
17 list of participants to the county and municipality in which
18 the gun show is held and for collecting and remitting all
19 state and local sales taxes for any participant not licensed
20 under state or local sales tax laws. In the event the
21 organizer does not pay the license taxes prescribed in this
22 section, prior to the commencement of the event, each
23 participant shall be responsible for his or her applicable
24 licenses. The organizer and all participants shall abide by
25 applicable federal, state, and local laws and regulations. All
26 persons dealing in pistols, revolvers, and maxim silencers
27 shall be required to keep a permanent record of the sale of

1 every pistol, revolver, or maxim silencer, showing the date of
2 sale, serial number, or other identification marks,
3 manufacturer's name, caliber and type, and also the name and
4 address of the purchaser, ~~which record. The organizer of the~~
5 ~~show shall be responsible for keeping and maintaining such~~
6 ~~records for any sales made at the show by any participant who,~~
7 ~~for any reason, is not otherwise required to keep the records.~~

8 The records shall always be open for inspection by any peace
9 officer of the State of Alabama or any municipality thereof.
10 The failure to keep such record shall subject such person to
11 having his or her license revoked by the probate judge of the
12 county where such license was issued on motion of any district
13 attorney of the State of Alabama."

14 Section 2. This act shall become effective on the
15 first day of the third month following its passage and
16 approval by the Governor, or its otherwise becoming law.

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House of Representatives

Read for the first time and re-
ferred to the House of Representa-
tives committee on Commerce and
Small Business..... 07-FEB-12

Read for the second time and placed
on the calendar 1 amendment 16-FEB-12

Read for the third time and passed
as amended..... 08-MAR-12

Yeas 93, Nays 0, Abstains 3

Greg Pappas
Clerk