

1 HB107
2 183676-1
3 By Representative Lee
4 RFD: State Government
5 First Read: 09-JAN-18

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7
8 SYNOPSIS: Under existing law, a municipality may
9 require a business license for each location where
10 a taxpayer does business in the municipality and
11 the police jurisdiction of the municipality.

12 This bill would provide that a business
13 license is not required for a person travelling
14 through a municipality on business if the person is
15 not operating a branch office or doing business in
16 the municipality.

17
18 A BILL
19 TO BE ENTITLED
20 AN ACT
21

22 To amend Section 11-51-90.2 of the Code of Alabama
23 1975, relating to the purchase of a municipal business
24 license; to provide that a business license is not required
25 for a person travelling through a municipality on business if
26 the person is not operating a branch office or doing business
27 in the municipality.

1 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

2 Section 1. Section 11-51-90.2 of the Code of Alabama
3 1975, is amended to read as follows:

4 "§11-51-90.2

5 "(a) Every taxpayer required to purchase a business
6 license under this chapter shall:

7 "(1) Purchase a business license for each location
8 at which it does business in the municipality, except as
9 otherwise provided by the municipality.

10 "(2) Except as provided in Section 11-51-193, with
11 respect to taxpayers subject to state licensing board over-
12 sight, be classified into one or more of the following 2002
13 North American Industrial Classification System ("NAICS") sec-
14 tors and applicable sub-sectors, industry groups, industries
15 and U.S. industries thereunder:

16	SECTOR	NAICS	TI-	SUGGESTED BUSINESS	BASIS FOR LI-
		TLE		LICENSE CODE GROUP-	CENSE CALCULA-
				ING BY SAMPLE TOPIC	TION
				OR CATEGORY	

17					
18	111	Crop Produc-		Agriculture, farm-	Gross Receipts
		tion		ing, nursery,	and/or Flat Rate
				fruit, growers	

1	112	Animal Pro- duction	Animal, dairy, cat- tle, ranching, sheep, chicken	Gross Receipts and/or Flat Rate
2				
3	113	Forestry and Logging	Forestry, logging, timber	Gross Receipts and/or Flat Rate
4				
5	114	Fishing, Hunting, and Trapping	Fishing, hunting, supplies and equip- ment	Gross Receipts and/or Flat Rate
6				
7	115	Support for Agriculture and Forestry	Cotton ginning, farm management, post-harvest activ- ities	Gross Receipts and/or Flat Rate
8				
9	211	Oil and Gas Extraction	Oil, gas, extrac- tion, natural gas,	State Regulated [See, e.g. Section

crude 40-20-2(c)]

10

11 212 Mining (ex- Mining activities Gross Receipts
cept Oil and and/or Flat Rate
Gas) Where not State
Regulated

12

13 213 Support for Support activities Gross Receipts
Mining Ac- for oil and gas and/or Flat Rate
tivities wells Where not State
Regulated

14

15 221 Utilities Utilities, gas, State Regulated
electric, water, (See Section
sewage, steam 11-51-129)

16

17 236 Building, Construction, Gross Receipts
Developing building, general, and/or Flat Rate
and General residential, subdi-

Contracting visions

18

19	237	Heavy Construction	Construction, heavy construction, highway, bridge, street	Gross Receipts and/or Flat Rate
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20

21	238	Special Trade Contractors	Construction, all special trades	Gross Receipts and/or Flat Rate
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22

23	311	Food Manufacturing	Food manufacturing, animal, grain, fruit, dairy, meat, seafood	Gross Receipts, Flat Rate, or Value of Goods Produced
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24

25	312	Beverage and Tobacco Products Manufacturing	Beverage manufacturing, soft drink, bottled water, breweries, ice	Gross Receipts and/or Flat Rate Where Not State Regulated, or
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ing

Value of Goods
Produced

26

27 313 Textile Mills, textile,
 Mills fabric, yarn, car-
 pet, canvas, rope,
 twine Value of Goods
 Produced

28

29 314 Textile Other mill opera-
 Product tions not covered
 Mills in 313 Value of Goods
 Produced

30

31 315 Apparel Man- Apparel manufactur-
 ufacturing ing, hosiery, men,
 women, children,
 lingerie Value of Goods
 Produced

32

33 316 Leather and Leather manufactur-
 Gross Receipts,

34	Allied Product Manufacturing	ing, shoes, luggage, handbag, related products	Flat Rate, or Value of Goods Produced
35	321 Wood Products Manufacturing	Wood products, sawmills, wood, preservation, veneer, trusses, millwork	Gross Receipts, Flat Rate, or Value of Goods Produced
36			
37	322 Paper Manufacturing	Paper manufacturing, pulp, paper, converted products	Gross Receipts, Flat Rate, or Value of Goods Produced
38			
39	323 Printing and Related Support Activities	Printing, lithographic, screen, quick, digital, books, handbills	Gross Receipts, Flat Rate, or Value of Goods Produced
40			

1	324	Petroleum and Coal Products Manufactur- ing	Petroleum manufac- turing, asphalt, roofing, paving, grease	Gross Receipts, Flat Rate, or Value of Goods Produced
2				
3	325	Chemical Manufactur- ing	Chemical manufac- turing, wood, fer- tilizer, pesticide, paint, soap, other	Gross Receipts, Flat Rate, or Value of Goods Produced
4				
5	326	Plastics and Rubber Prod- uct Manufac- turing	Plastic and tire manufacture, pipe, hoses, belts, bot- tle, sheet, foam	Gross Receipts, Flat Rate, or Value of Goods Produced
6				
7	327	Nonmetallic Mineral Product Man- ufacturing	Nonmetallic manu- facturing, clay, glass, cement, lime, gypsum, other	Gross Receipts, Flat Rate, or Value of Goods Produced
8				

1	331	Primary Metal Manu- facturing	Metal manufactur- ing, iron, steel, aluminum, copper, other nonferrous	Gross Receipts, Flat Rate, or Value of Goods Produced
2				
3	332	Fabricated Metal Prod- uct Manufac- turing	Fabricated metal, cutlery, struc- tural, ornamental, wire, machine shops	Gross Receipts, Flat Rate, or Value of Goods Produced
4				
5	333	Machinery Manufactur- ing	Machinery manufac- turing, farm, HVAC, office, industrial, engine, other	Gross Receipts, Flat Rate, or Value of Goods Produced
6				
7	334	Computer and Electronic Product Man- ufacturing	Computers and elec- tronics, peripher- als, audio, video, circuit boards	Gross Receipts, Flat Rate, or Value of Goods Produced

1

2 335 Electrical Electrical equip- Gross Receipts,
 Equipment ment, lighting, Flat Rate, or
 Appliance small appliance, Value of Goods
 Component battery, other Produced
 Manufactur-
 ing

3

4 336 Transporta- Transportation man- Gross Receipts,
 tion Equip- ufacturing, auto, Flat Rate, or
 ment Manu- truck, trailer, mo- Value of Goods
 facturing tor home, ship, Produced
 boat, motorcycle

5

6 337 Furniture Furniture manufac- Gross Receipts,
 and Related turing, cabinets, Flat Rate, or
 Products office furniture, Value of Goods
 Manufactur- beds, kitchen Produced
 ing

7

1	339	Misc. Manufacturing	Misc. manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	Gross Receipts, Flat Rate, or Value of Goods Produced
2				
3	421	Wholesale Trade, Durable Goods	Wholesale trade-durable, motor vehicle, home furniture, machinery, equipment	Gross Receipts and/or Flat Rate
4				
5	422	Wholesale Trade, Non-Durable Goods	Wholesale trade-nondurable, paper, apparel, grocery, dairy, farm, beverages	Gross Receipts and/or Flat Rate
6				
7	441	Motor Vehicle and	Motor vehicles, automobiles, motorcy-	Gross Receipts and/or Flat Rate

Parts Dealer cles, boats, parts,
 accessories

8

9 442 Furniture Furniture stores, Gross Receipts
 and Home home, floor, fur- and/or Flat Rate
 Furnishing nishings, window,
 Stores special products

10

11 443 Electronics Electronic and ap- Gross Receipts
 and Appli- pliance store, and/or Flat Rate
 ance Stores household, radio,
 television, com-
 puter

12

13 444 Building Ma- Building materials, Gross Receipts
 terial and hardware, paint, and/or Flat Rate
 Gardening home center, wall-
 Equipment paper
 Dealers

14

1 445 Food and Food and beverage Gross Receipts
 Beverage stores, grocery, and/or Flat Rate
 Stores convenience, mar- Where Not State
 kets, liquor, beer Regulated

2

3 446 Health and Health and personal Gross Receipts
 Personal care stores, drug, and/or Flat Rate
 Care Stores cosmetic, optical, health food

4

5 447 Gasoline Gasoline stations, Gross Receipts
 Stations filling stations and/or Flat Rate
 Based on No. of
 Dispensers

6

7 448 Clothing and Clothing stores, Gross Receipts
 Accessories men's women's, and/or Flat Rate
 Stores children, infants, shoe, jewelry, lug-
 gage

8

1 451 Sporting Sporting goods Gross Receipts
 Goods, stores, hobby, toy, and/or Flat Rate
 Hobby, Book, fish, gun, music,
 Music books

2

3 452 General Mer- General merchandise Gross Receipts
 chandise stores, department, and/or Flat Rate
 warehouse clubs,
 superstores

4

5 453 Miscella- Misc. store retail- Gross Receipts
 neous Store ers, florist, gift, and/or Flat Rate
 Retailers novelty, used,
 pets, art, tobacco

6

7 454 Nonstore Re- Nonstore retailers, Gross Receipts
 tailers electronic shop- and/or Flat Rate
 ping, mail order,
 vending, direct
 selling

1

2 481 Air Trans- Air transportation, Gross Receipts
 portation airline tickets, and/or Flat Rate
 shipping, freight, Where Not State
 charters Regulated

3

4 482 Rail Trans- Rail transporta- State Regulated
 portation tion, ticket of- and/or Flat Rate
 fices, short line,
 freight

5

6 483 Water Trans- Water transporta- Gross Receipts
 portation tion, coastal, and/or Flat Rate
 freight, inland, Where Not State
 passenger, forward- Regulated
 ers

7

8 484 Truck Trans- Truck transporta- Gross Receipts
 portation tion, terminal, lo- and/or Flat Rate

cal, long-distance, Where Not State
freight Regulated

9

10 485 Transit and Ground transporta- Gross Receipts
Ground Pas- tion, bus, taxi, and/or Flat Rate
senger limousine, charter,
Transporta- buggy
tion

11

12 487 Scenic and Scenic and sight- Gross Receipts
Sightseeing seeing, land, wa- and/or Flat Rate
Transporta- ter, air, special
tion

13

14 492 Couriers and Couriers and mes- Gross Receipts
Messengers sengers, services, and/or Flat Rate
delivery

15

16 493 Warehousing Warehouse and stor- Gross Receipts,

17	and Storage	age, household, refrigerated, dis- tribution, special	Flat Rate or Square Feet
18	511 Publishing Industries (except Internet)	Publishing, newspa- pers, periodicals, databases, software	Gross Receipts and/or Flat Rate
19			
20	512 Motion Pic- ture and Sound Re- cording In- dustry	Motion pictures and videos, theatres, recording, studios, drive-in	Gross Receipts and/or Flat Rate
21			
22	515 Broadcasting (except Internet)	Broadcasting and radio, TV	Gross Receipts and/or Flat Rate Where Not State Regulated
23			

1	516	Internet Publishing and Broad- casting	Publications or broadcasting for Internet only	Gross Receipts and/or Flat Rate Where Not State Regulated
2				
3	517	Telecommuni- cations	Providing, access to facilities for voice, data, text, sound and/or video	Gross Receipts and/or Flat Rate Where Not State Regulated
4				
5	519	Information Services and Data Pro- cessing	Providing, storing, processing, and providing access to information	Gross Receipts and/or Flat Rate
6				
7	522	Credit In- termediation and Related Activities	Credit companies and activities re- lated to credit and mediation of credit	Gross Receipts and/or Flat Rate Where Not State Regulated. Banks and savings and loan associations

are state regulated and are subject to the license tax authorized under Section 11-51-130 and under Section 11-51-131, respectively.

8

9	523	Securities, Commodity, Other Finan- cial Prod- ucts	Insurance compa- nies, life, health, accident, and all other	Gross Receipts and/or Flat Rate Where Not State Regulated
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10

11	524	Insurance Carriers and Related Ac- tivities	Insurance compa- nies, fire, marine, and fire casualty	State Regulated
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12

13	525	Funds,	Funds, plans,	Gross Receipts
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Trusts,	and/or programs	and/or Flat Rate
Other Finan-	organized to pool	Where Not State
cial Vehi-	securities or other	Regulated
cles	assets for others,	
	other than the Ala-	
	bama Municipal	
	Funding Corporation	

14

15	531 Real Estate	Real estate, of-	Gross Receipts
		fices, agents, bro-	and/or Flat Rate
		kers, developers	Where Not State
			Regulated

16

17	532 Rental and	Rental and leasing,	Gross Receipts
	Leasing Ser-	auto, truck, equip-	and/or Flat Rate
	vices	ment, tangible	
		property	

18

19	541 Professions,	Attorney, doctor,	Gross Receipts for
	Scientific,	dentist, architect,	outdoor/billboard
	Technical	engineer, vet,	advertising; oth-

	Services	other professions	erwise flat rate and/or gross re- ceipts
20			
21	551 Management of Companies and Enter- prises	Management of com- panies and enter- prises, offices, regional, corporate	Gross Receipts and/or Flat Rate Where Not State Regulated. For purposes of this chapter only, bank holding companies are state regu- lated and are sub- ject only to the license tax amount authorized under Section 11-51-130(a)(12).
22			
23	561 Administra- tive and Support Ser- vices	Administrative and support services, office, employment, answering, travel	Gross Receipts and/or Flat Rate Where Not State Regulated

1

2 562 Waste Man- Waste management, Gross Receipts
 agement and services, landfill, and/or Flat Rate
 Remediation septic tank, compa- Where Not State
 Services nies, trucks Regulated

3

4 611 Educational Educational ser- Gross Receipts
 Services vices, business, and/or Flat Rate
 secretarial, com- Where Not State
 puter, technical, Regulated
 sports, other

5

6 621 Ambulatory Health care ser- Gross Receipts
 Health Care vices, mental, out- and/or Flat Rate
 Services patient, HMO, diag-
 nostic, blood, di-
 alysis, other

7

8 622 Hospitals Hospitals, surgi- Gross Receipts

cal, substance and/or Flat Rate
abuse, psychiatric, Based on No. of
specialty Patients or Beds

9

10 623 Nursing and Nursing and resi- Gross Receipts
 Residential dential care facil- and/or Flat Rate
 Care Facili- ities, elderly, day
 ties care, assisted liv-
 ing

11

12 624 Social As- Social assistance, Gross Receipts
 sistance child, shelters, and/or Flat Rate
 vocational, emer- Where Not State
 gency Regulated

13

14 711 Performing Arts and sports, Gross Receipts
 Arts, Spec- dance, musical, and/or Flat Rate
 tator Sports spectator, teams,
 tracks, promoters,
 agents

15

1 712 Museums, Museums, historical Gross Receipts
 Historical sites, zoos, botan- and/or Flat Rate
 Sites and ical gardens,
 Similar parks, special
 sites

2

3 713 Amusement, Amusement and rec- Gross Receipts
 Gambling and reation, gambling, and/or Flat Rate
 Related theme, arcade, Where Not State
 golf, marinas, fit- Regulated
 ness

4

5 721 Accomoda- Accommodations, ho- Gross Receipts
 tions tel, travel, and/or Flat Rate
 bed-and-breakfast,
 rooming houses, mo-
 tel

6

7 722 Food Ser- Food service and Gross Receipts
 vices and drinking places, and/or Flat Rate

Drinking restaurant, cater-
Places ers, bar, lounge,
club

8

9 811 Repair and Maintenance Repair and mainte- Gross Receipts
nance, automotive, and/or Flat Rate
electronic, commer-
cial, residential,
other

10

11 812 Personal and Laundry Ser- Personal care ser- Gross Receipts
vices vices, hair, nail, and/or Flat Rate
skin, barber,
beauty, diet, tan-
ning, funerals

12

13 910 Category for: Vending machines, Gross Receipts
pool tables, amuse- and/or Flat Rate
ment devices, etc.

14

1	920	Category for employees:	Employees: as in number of employees used in license calculation	Gross Receipts, Flat Rate or Number of Employees
2				
3	930	Category for square feet:	Square feet used for warehousing, large buildings, and other types	Gross Receipts, Flat Rate or Number of Square Feet
4				
5	923	Administration of Human Resource Programs	General Category	Gross Receipts and/or Flat Rate Where Applicable
6				
7	924	Administration of Environmental Quality Programs	General Category	Gross Receipts and/or Flat Rate Where Applicable
8				

1	925	Administra- tion of Housing, Ur- ban, Comm.	General Category	Gross Receipts and/or Flat Rate Where Applicable
2				
3	926	Administra- tion of Eco- nomic Pro- grams	General Category	Gross Receipts and/or Flat Rate Where Applicable
4				
5	927	Space Re- search and Technology	General Category	Gross Receipts and/or Flat Rate Where Applicable
6				
7	928	National Se- curity and Interna- tional Af- fairs	General Category	Gross Receipts and/or Flat Rate Where Applicable

1

2	999	Unclassified	General Category	Gross Receipts or
		Establish-		Flat Rate, Where
		ments		Not State Regu-
				lated

3

4 "(3) Notwithstanding any provision of this chapter
5 to the contrary, a business license is not required for a
6 person travelling through a municipality on business if the
7 person is not operating a branch office as provided in Section
8 11-51-90, or doing business in the municipality.

9 (b) The taxing jurisdiction's basis for
10 determination of the business license tax for each sector
11 shall correspond with the basis specified in subsection (a),
12 such as gross receipts, flat rate, number of employees, or
13 square footage. Provided, however, with respect to machines
14 and other devices described in Sector 910 above, the
15 municipality, in addition to a gross receipts-based or flat
16 rate license, may require the taxpayer to purchase a decal for
17 each machine or device located within the municipality. The
18 charge for such decal shall not exceed the municipality's
19 actual cost of the decal. Provided further, the taxing
20 jurisdiction shall have authority to issue one license, rather

1 than multiple licenses, to a business in accordance with the
2 taxing jurisdiction's business license ordinance. To the
3 extent that subsection (a) indicates that a business activity
4 described in an NAICS sector is fully or partially state
5 regulated, no taxing jurisdiction shall have authority to
6 impose a business license tax in excess of the amount
7 otherwise authorized by state law on the state regulated
8 portion of such sector.

9 "(c) The measure of a municipal business license
10 based on gross receipts shall be based on the taxpayer's gross
11 receipts for the license year next preceding the current
12 license year unless the taxpayer first began doing business in
13 the municipality during the current license year, in which
14 event the gross receipts shall be projected by the taxpayer
15 for the remaining portion of the current license year. If the
16 taxpayer's actual gross receipts for the short license year
17 are either more or less than projected, the taxpayer's
18 annualized gross receipts used in calculating its business
19 license tax liability for the following license year shall be
20 increased or decreased, respectively, by the amount of the
21 difference. When annualizing the gross receipts for the short
22 license year, the amount of the gross receipts projected by
23 the taxpayer shall be divided by the number of full months the
24 taxpayer was in business in the municipality and multiplied by
25 12; provided that each taxpayer shall be deemed to have been
26 in business in the municipality for a minimum of one month for
27 purposes of this calculation. If the taxpayer employs a fiscal

1 year for federal and state income tax purposes, the taxpayer's
2 gross receipts may be determined, at the option of the
3 taxpayer, from the federal income tax return of the taxpayer
4 for the fiscal year next preceding the current license year,
5 provided that the gross receipts reported thereon reasonably
6 reflect the financial condition of the taxpayer as of the
7 December 31 next preceding the current license year, and the
8 taxpayer so notifies the municipality either prior to or
9 simultaneously with filing the first business license
10 remittance form using fiscal year data. The taxpayer's use of
11 fiscal year data, as provided above, shall constitute an
12 irrevocable election to use fiscal year data with respect to
13 the current and subsequent business license years unless the
14 governing body of the municipality or its director of finance
15 or other chief revenue officer or his or her designee consents
16 otherwise. Provided, however, that nothing in this subsection
17 shall prohibit a municipality from doing any of the following:

18 "(1) Creating one or more sub-sectors in each of the
19 NAICS sectors listed in subsection (a) above, subject to the
20 limitations regarding the basis for license calculation and
21 subsections (e) and (f) below.

22 "(2) Levying and collecting any municipal tax, other
23 than an annual business license, that now exists or that may
24 hereafter be adopted pursuant to Section 11-51-90 or some
25 other provision of state law, including, but not limited to,
26 lodgings taxes, alcoholic beverage taxes, gasoline and motor
27 fuel taxes, tobacco taxes, leasing or rental taxes,

1 occupational taxes, sales and use taxes, and gross receipts
2 taxes in the nature of a sales tax.

3 "(3) Allowing or requiring a taxpayer to purchase a
4 minimum business license with respect to the short license
5 year following 90 days of operations in the municipality,
6 based on the amount which bears the same relationship to the
7 actual amount of gross receipts during such preceding license
8 year as the entire license year bears to the number of days
9 during which the taxpayer was operating during such preceding
10 license year. If the taxpayer did not commence operations
11 until after the first day of the calendar year, the
12 municipality may by ordinance require the taxpayer to remit
13 the business license tax at the end of such 90 day period, or
14 on December 31 of the current license year, whichever occurs
15 first.

16 "(d) For purposes of subsection (a), the terms
17 "state regulated" or "where not state regulated," when used
18 with reference to a business listed in one of the NAICS
19 sectors and any subsequently created sub-sector, mean and
20 refer to other provisions of the Code of Alabama 1975, that
21 deal with or limit the taxation of the respective business by
22 municipalities, none of which are amended or repealed by this
23 act.

24 "(e) Notwithstanding anything in this chapter to the
25 contrary, the licenses authorized by Sections 11-51-130 and
26 11-51-131 are in lieu of any other business licenses
27 authorized by this chapter, and banks and savings and loan

1 associations subject to either of those sections are not
2 subject to the business license taxes otherwise authorized by
3 this chapter, regardless of whether one or more NAICS sectors
4 or sub-sectors describe or include any business or activity of
5 such bank or savings and loan association. Any municipal
6 business license tax applicable to a bank holding company, as
7 defined in Section 5-13B-2(f), shall not exceed the amount set
8 forth in the schedule provided for banks under Section
9 11-51-130(a)(12). Provided, however, if a bank holding company
10 is engaged in additional lines of business that do not fall
11 within NAICS Sectors 551 or 522 and which are not considered
12 financial in nature, as defined under federal banking law, the
13 bank holding company shall take out and pay for a business
14 license for each additional line of business so assessed by
15 the municipality; provided further that for each separate
16 additional business license, the gross receipts taxable under
17 such license shall be only those gross receipts of the bank
18 holding company which arise under the license for the
19 respective additional line of business and not from a
20 financial activity, as defined under federal banking law, or
21 from an activity within NAICS Sector 551 or 522. This
22 subsection (e) shall not apply to any subsidiary of a bank or
23 savings and loan association.

24 "(f) Notwithstanding any provision of this chapter
25 to the contrary, each of the several municipalities in this
26 state may annually assess and collect from each utility or
27 other entity described in Section 11-51-129 only one municipal

1 business license tax for all lines of business classified in
2 NAICS Sector 221, and the levy, collection and assessment of
3 the single business license tax shall be subject to the
4 provisions and limitations of Section 11-51-129 and Section
5 11-51-90A. If any such utility or entity described in Section
6 11-51-129 is engaged in one or more additional lines of
7 business that do not fall within NAICS Sector 221, and if the
8 additional line of business of such utility or other entity is
9 so assessed by the municipality, then the utility or other
10 entity shall take out and pay for a business license for that
11 additional line of business, even if the utility or other
12 entity does not meet the requirement in Section 11-51-95 that
13 it must derive more than 10 percent of its gross receipts from
14 the business falling within the NAICS sector during the
15 preceding license year; provided however, that for each
16 separate, additional business license, the gross receipts
17 taxable under such license shall be only those gross receipts
18 of the utility or other entity from business done within the
19 municipality and which arise within the line of business which
20 is the subject of the respective license."

21 Section 2. The provisions of this act are severable.
22 If any part of this act is declared invalid or
23 unconstitutional, that declaration shall not affect the part
24 which remains. References to sections of the Code of Alabama
25 1975, or to sectors or sub-sectors of the 2002 North American
26 Industrial Classification System (NAICS) shall mean and
27 include references to any corresponding provision of

1 subsequent state law or of a subsequent Industrial
2 Classification System; provided, however, that references in
3 this act to a particular section of the Code of Alabama 1975,
4 or more generally to a business being "state regulated," to
5 the extent those references are intended to impose limitations
6 on the business license under a particular NAICS sector, shall
7 not be deemed amended or superseded by an amendment to the
8 corresponding NAICS sector or the issuance of additional NAICS
9 sectors, sub-sectors or additional designations or of another
10 Industrial Classification System.

11 Section 3. This act shall become effective
12 immediately following its passage and approval by the
13 Governor, or its otherwise becoming law.