

1 HB811
2 112049-2
3 By Representatives Rogers, Robinson (O), Dunn, Moore (M) and
4 Scott (N & P)
5 RFD: Jefferson County Legislation
6 First Read: 01-APR-09

1 businesses without paying any license tax thereon to either
2 the state or county.

3 Section 4. (a) The governing body of the county is
4 authorized to levy a license or privilege tax upon any person
5 for engaging in any business in the county.

6 (b) When a person is engaged in more than one
7 business for one or more of which a license or privilege tax
8 is required to be paid to the state or the county but for one
9 or more of which no license or privilege tax is required to be
10 paid to the state or county, the county governing body shall
11 have the authority to levy a license or privilege tax upon
12 that business or those businesses for which such person is not
13 required to pay any license or privilege tax to the state or
14 county.

15 Section 5. The tax hereby levied shall be paid to
16 that officer or employee of the county chargeable with the
17 duty of collecting license or privilege taxes payable to the
18 county.

19 Section 6. The license or privilege tax authorized
20 by this act by the governing body of the county on any person
21 for engaging in any business may not exceed the rate of
22 ~~license or privilege tax levied by the largest municipality of~~
23 ~~the county on the same or similar type of business activity~~
24 forty-five hundredths of one percent (.0045) of compensation,
25 excluding benefits, or net income before taxes, whichever is
26 less, of business activity conducted in the county. The fee or

1 tax may not be increased without the approval of the Alabama
2 Legislature.

3 Section 7. The purpose of this act is to reenact Act
4 406 of the 1967 Regular Session (Acts 1967, p. 1032), without
5 the exemptions originally granted by Act 406.

6 Section 8. This act is ~~not~~ retroactive and curative
7 to November 29, 1999; provided, however, exemptions originally
8 provided in Act 406 remain effective prior to the reenactment
9 of Act 406 in 2009.

10 Section 9. ~~The Jefferson County Commission shall~~
11 ~~distribute the first ten million dollars (\$10,000,000) of the~~
12 ~~revenue received pursuant to this act to the~~
13 ~~Birmingham-Jefferson Civic Center Authority and the next six~~
14 ~~million dollars (\$6,000,000) of the revenue received pursuant~~
15 ~~to this act to the Birmingham Jefferson County Transit~~
16 ~~Authority. Any revenues received in any tax year which exceed~~
17 ~~16 million dollars (\$16,000,000) shall be distributed to the~~
18 ~~county general fund. (a) The Jefferson County Commission shall~~
19 ~~distribute the first ten million dollars (\$10,000,000) of the~~
20 ~~revenue received pursuant to this act in any tax year to the~~
21 ~~Birmingham-Jefferson Civic Center Authority and the next six~~
22 ~~million dollars (\$6,000,000) of the revenue received pursuant~~
23 ~~to this act in any tax year to the Birmingham Jefferson County~~
24 ~~Transit Authority. The next 2 million dollars (\$2,000,000) of~~
25 ~~the revenue received pursuant to this act shall go to the~~
26 ~~Cultural Alliance of Birmingham. The next two hundred and~~

1 ~~fifty thousand (\$250,000) of revenue received pursuant to this~~
2 ~~act shall go to the Alabama Sports Festival.~~

3 ~~(b) After the above distributions are made, the~~
4 ~~first two million dollars (\$2,000,000) of any remaining~~
5 ~~revenue received pursuant to this act in any tax year which~~
6 ~~exceeds the amount of revenue received by the county from~~
7 ~~similar taxes in fiscal year 2008 shall be distributed to~~
8 ~~student recreational activities and facilities at public~~
9 ~~four-year universities located in the City of Birmingham. Any~~
10 ~~remaining revenue received in any tax year shall be~~
11 ~~distributed to the county general fund.~~

12 Section 10. All laws or parts of laws which conflict
13 with this act are repealed, and Act 99-669, 1999 Second
14 Special Session (Acts 1999 Second Special Session, p. 168), is
15 expressly repealed.

16 Section 11. This act shall become effective
17 immediately following its passage and approval by the
18 Governor, or its otherwise becoming law.

19 Section 12. If any provisions of this act shall be
20 held by any court of competent jurisdiction to be invalid,
21 such invalidity shall not affect any other provisions of this
22 act shall be given full force and effect as completely as if
23 the invalid provision had not been included.

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House of Representatives

Read for the first time and re-
ferred to the House of Representa-
tives committee on Jefferson County
Legislation 01-APR-09

Read for the second time and placed
on the calendar with 1 substitute
and 16-APR-09

Read for the third time and passed
as amended 28-APR-09

Yeas 12, Nays 10, Abstains 26

Greg Pappas
Clerk