

1 HB160
2 154349-3
3 By Representative Patterson
4 RFD: County and Municipal Government
5 First Read: 14-JAN-14

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8 SYNOPSIS: This bill would specifically prohibit a
9 municipality from imposing a business license tax
10 on the rental of residential real estate on a per
11 unit basis unless the municipality was imposing a
12 business license tax on a per unit basis prior to
13 January 1, 2014.

14
15 A BILL
16 TO BE ENTITLED
17 AN ACT
18

19 To add Section 11-51-90.3 to the Code of Alabama
20 1975, to prohibit a municipality from imposing a business
21 license tax on the rental of residential real estate on a per
22 unit basis unless the municipality was imposing the tax on a
23 certain date.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

27 §11-51-90.3.

1 (a) Notwithstanding anything in this chapter to the
2 contrary, a municipality may not impose a business license tax
3 on the rental of residential real estate on a per unit basis
4 unless the municipality was imposing a business license tax on
5 residential real estate on a per unit basis prior to January
6 1, 2014.

7 (b) As used in this section, the term "business
8 license tax" does not include a privilege or license tax in
9 the nature of a lodging tax. This section shall not be
10 construed to prohibit a municipality or related municipal
11 board or entity from imposing fees on commercial or
12 residential developments or projects within the jurisdiction
13 of the municipality. This section shall not apply to an
14 Alabama improvement district organized pursuant to Chapter 99A
15 of Title 11, a capital improvement cooperative district
16 organized pursuant to Chapter 99B of Title 11, an industrial
17 development board, or a water and sewer board.

18 Section 2. This act shall become effective
19 immediately following its passage and approval by the
20 Governor, or its otherwise becoming law.