

1 SB306
2 189179-1
3 By Senator Chambliss (N & P)
4 RFD: Local Legislation
5 First Read: 13-FEB-18

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Coosa County; to amend Sections
14 45-19-244, 45-19-244.01, 45-19-244.02, 45-19-244.03, and
15 45-19-244.05, Code of Alabama 1975, providing for a severance
16 tax on materials severed from the soil in the county; to
17 provide for the tax on graphite; and to repeal Section
18 45-19-244.07, Code of Alabama 1975, providing for expiration
19 of the severance tax in the county.

20 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

21 Section 1. Sections 45-19-244, 45-19-22.01,
22 45-19-244.02, 45-19-244.03, and 45-19-244.05, Code of Alabama
23 1975, are amended to read as follows:

24 "§45-19-244.

25 "When used in this part, the following words and
26 phrases shall have the following meanings:

27 "(1) DEPARTMENT. The State Department of Revenue.

1 "(2) EARTHEN MATERIALS. Materials covered in this
2 part which include sand, clay, silt, loam, dirt, gravel, rock,
3 sand-gravel, clay-gravel, sand-clay, or any combination
4 thereof, but does not include graphite.

5 "(3) PERSON. Any individual, firm, partnership,
6 corporation, association, or any combination thereof.

7 "(4) PRODUCER. Any person engaging in the business
8 of severing sand, clay, silt, loam, dirt, gravel, rock,
9 sand-gravel, clay-gravel, sand-clay, graphite, or any
10 combination thereof from the soil within Coosa County.

11 "(5) PURCHASER. Any person acquiring title, outright
12 or conditionally, to any interest in sand, clay, silt, loam,
13 dirt, gravel, rock, sand-gravel, clay-gravel, sand-clay, or
14 any combination thereof, or graphite.

15 "(6) SEVERING. Mining, stripping, or otherwise
16 taking or removing sand, clay, silt, loam, dirt, gravel, rock,
17 sand-gravel, clay-gravel, sand-clay, graphite, or any
18 combination thereof from the soil within Coosa County.

19 "(7) TON. A short ton of 2,000 pounds.

20 "(8) TRANSPORTER. Any person transporting sand,
21 clay, silt, loam, dirt, gravel, rock, sand-gravel,
22 clay-gravel, sand-clay, graphite, or any combination thereof
23 from the place where it is severed or from any other place to
24 any other place, within or without Coosa County.

25 "§45-19-244.01.

26 "(a) (1) There is levied, in addition to all other
27 taxes imposed by law, an excise and privilege tax on every

1 person severing earthen materials except graphite within Coosa
2 County. The tax shall be paid to the Department of Revenue at
3 the rate of twenty-five cents (\$.25) per ton by every producer
4 who severs the product within Coosa County.

5 "(2) There is levied, in addition to all other taxes
6 imposed by law, an excise and privilege tax on every person
7 severing graphite within Coosa County. The graphite tax shall
8 be paid to the Department of Revenue at the rate of five
9 dollars (\$5) per ton by every producer who severs graphite
10 within Coosa County.

11 "(b) In addition to the tax levied in subsection
12 (a), the county commission may assess a mining fee as it deems
13 necessary on producers who mine minerals other than earthen
14 material from the soil in Coosa County. If the county
15 commission does assess such a fee at a county commission
16 meeting, it shall advertise the time, place, and purpose of
17 such a commission meeting for four consecutive weeks in a
18 newspaper of general circulation in the county prior to the
19 meeting. The county commission may provide for collecting the
20 fee.

21 "§45-19-244.02.

22 "Every producer shall within 20 days after the end
23 of each calendar month, whether or not the producer shall have
24 severed or sold any earthen materials or graphite during that
25 month, file with the Department of Revenue a report which
26 shall set forth, in a form prescribed by the department, the
27 amount of the products in tons, if any, severed or sold, as

1 the case may be, by the producer during the next preceding
2 calendar month, the point of severance thereof, the amount of
3 taxes due, and any other information as the department may
4 reasonably require for the proper enforcement of this part.
5 The producer shall accompany the report with payment of the
6 full amount of the taxes shown to be due. The report shall be
7 signed by producer in the case of an individual producer or by
8 a member, officer, or manager of the producer in other cases.

9 "§45-19-244.03.

10 "Purchasers and transporters of a product severed in
11 Coosa County shall file a report with the Department of
12 Revenue, on forms prescribed by the department, within 20 days
13 after the end of each calendar month in which the purchaser or
14 transporter purchased or transported earthen material or
15 graphite severed in Coosa County. The report shall state the
16 names and addresses of all producers in Coosa County from whom
17 the purchaser or transporter has received the earthen material
18 during the calendar month, the total quantity of earthen
19 material or graphite so acquired, and, in the case of a
20 transporter, to whom and where each ton of earthen material or
21 graphite was delivered, and any other information as the
22 commissioner may reasonably require for the proper enforcement
23 of this part, including the routes traveled in transporting
24 the gravel and the amounts of any privilege tax on the
25 transportation. The report shall be signed by the purchaser or
26 transporter in the case of an individual purchaser or

1 transporter, or by a member, officer, or manager of the
2 purchaser or transporter in all other cases.

3 "§45-19-244.05.

4 "The State Department of Revenue shall charge Coosa
5 County for collecting the county taxes levied herein, an
6 amount or percentage of total collections not to exceed five
7 percent of the total amount of taxes collected on earthen
8 material and one percent of the total taxes collected on
9 graphite. The charge for collecting the taxes for the county
10 may be deducted each month from the proceeds of the taxes
11 before certifying the amount thereof due Coosa County for that
12 month."

13 Section 2. Section 45-19-244.07 of the Code of
14 Alabama 1975, is repealed.

15 Section 3. This act shall become effective
16 immediately following its passage and approval by the
17 Governor, or its otherwise becoming law.