

1 SJR43
2 157245-2
3 By Senator Blackwell
4 RFD: Rules
5 First Read: 06-FEB-14

1 SJR43

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4 ENROLLED, SJR43,

5 CREATING THE MUNICIPAL BUSINESS LICENSE INTERIM TASK
6 FORCE.

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8 WHEREAS, each of the more than 460 municipalities in
9 this state has the power to levy annual business license taxes
10 on various trades and professions doing business in the
11 municipality; and

12 WHEREAS, municipalities depend on the licensing of
13 businesses to regulate land use and code compliance, implement
14 licensing requirements of state laws, and use licensing to
15 protect the health, welfare, and safety of their citizens
16 through the enforcement of state laws and city ordinances; and

17 WHEREAS, the tax charged for a particular business
18 license and the structure and calculation of those licenses
19 may vary drastically from one municipality to another; and

20 WHEREAS, these differences can make it difficult for
21 businesses, especially those operating in multiple
22 jurisdictions, to knowledgeably comply with municipal business
23 license tax laws; and

24 WHEREAS, there is no central filing system to allow
25 businesses to apply, renew, and pay for their annual municipal

1 business licenses in a less confusing and more cost-effective
2 manner; now therefore,

3 BE IT RESOLVED BY THE LEGISLATURE OF ALABAMA, BOTH
4 HOUSES THEREOF CONCURRING, That there is created a Municipal
5 Business License Interim Task Force to study and develop
6 recommendations for streamlining the application for and
7 payment of municipal business licenses and preparing them to
8 be included in an online filing system in the future. Some
9 topics of study shall include, but are not limited to, the
10 following:

11 (1) Delivery license reform.

12 (2) The role and scope of third-party tax collection
13 administrators and auditors hired by municipalities to collect
14 business license fees or taxes.

15 (3) How to achieve more uniformity between the
16 types, classifications, and calculation of business licenses
17 between municipalities.

18 (4) Other issues as determined by the task force.

19 The task force shall be comprised of the following:

20 (1) Three voting members appointed by the Alabama
21 League of Municipalities.

22 (2) Three voting members appointed by the Alabama
23 Municipal Revenue Officers Association.

24 (3) Two voting members appointed by the Alabama
25 Retail Association.

1 (4) Two voting members appointed by the Business
2 Council of Alabama.

3 (5) Two voting members appointed by the Alabama
4 Chapter of the National Federation of Independent Business.

5 The Commissioner of the Alabama Department of
6 Revenue shall appoint a department employee to serve as an
7 advisory, nonvoting member of the task force.

8 All appointments to the task force shall be made in
9 writing and filed with the Secretary of the Senate and Clerk
10 of the House within 45 days of the effective date of this
11 resolution, and each member of the task force shall serve at
12 the pleasure of his or her appointing authority. The task
13 force members shall receive no additional compensation for
14 service on the task force, but shall be reimbursed by the
15 State of Alabama for expenses in accordance with state law and
16 travel policy regarding reimbursement for state employees'
17 travel related to their official work duties. The Secretary of
18 the Senate and the Clerk of the House shall provide
19 administrative support necessary for the task force to carry
20 out its duties.

21 The task force, in all respects, shall be subject to
22 the Alabama Open Meetings Act, Title 36, Chapter 25A, Code of
23 Alabama 1975. The organizational meeting of the task force
24 shall take place no later than 90 days following the effective
25 date of this resolution. The legislative sponsor or his or her

1 designee shall call the organizational meeting and serve as
2 chair until the election of a chair as provided in this
3 resolution. At the organizational meeting, the task force
4 shall elect a chair and vice chair by a majority vote from
5 among the task force members, who shall serve at the pleasure
6 of the task force. The vice chair shall serve as acting chair
7 whenever the chair is unable to preside at a meeting of the
8 task force. A quorum for all meetings of the task force shall
9 consist of seven members. If a quorum is not present at the
10 beginning of any meeting, the members present shall have the
11 authority to establish an alternate meeting date. A minimum of
12 seven affirmative votes of the members of the task force shall
13 be required for approval of any matter considered by the task
14 force.

15 The membership of the task force shall be inclusive
16 and reflect the racial, gender, geographic, urban/rural, and
17 economic diversity of the state.

18 The task force shall provide its recommendations to
19 the Legislature no later than the first legislative day of the
20 2015 Regular Session, whereupon the task force shall stand
21 dissolved and discharged of any further duties and
22 liabilities.

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SJR43
Senate 18-MAR-14
I hereby certify that the within Senate Joint Resolution
originated in and was adopted by the Senate.

Patrick Harris
Secretary

House of Representatives
Adopted: 01-APR-14

By: Senator Blackwell