

1 HJR73  
2 157180-1  
3 By Representatives Collins, Patterson, Rich, Wallace, Warren,  
4 McClurkin, Johnson (K), Chesteen, Scott, Burdine and Hammon  
5 RFD: Rules  
6 First Read: 22-JAN-14

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8 CREATING THE MUNICIPAL BUSINESS LICENSE INTERIM TASK  
9 FORCE.

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

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

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

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

1           WHEREAS, there is no central filing system to allow  
2 businesses to apply, renew, and pay for their annual municipal  
3 business licenses in a less confusing and more cost-effective  
4 manner; now therefore,

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

13           (1) Delivery license reform.

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

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

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

21           The task force shall be comprised of the following:

22           (1) Three voting members appointed by the Alabama  
23 League of Municipalities.

24           (2) Three voting members appointed by the Alabama  
25 Municipal Revenue Officers Association.

26           (3) Two voting members appointed by the Alabama  
27 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  
26 designee shall call the organizational meeting and serve as  
27 chair until the election of a chair as provided in this

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

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

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