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Replace lines 10 through 11 on page 1 with the following:  
the Code of Alabama 1975, to further provide for the  
levying of certain business licenses by municipalities.

Replace lines 73 through 87 on pages 3 through 4 with the  
following:

a flat fee or be calculated on the basis of the gross  
receipts derived from the work performed within the  
municipality. Gross receipts derived from construction,  
contracting, installation, or service activities shall be  
attributed to the municipality where the job site is  
located and where the labor, materials, or services are  
performed, regardless of the business' physical business  
location.

(c) (1) A municipality may impose a business license  
on any business listed in subdivision (b) (1) that  
maintains a physical business location in that  
municipality and performs work within that municipality.

(2) The amount of the business license shall be one  
of the following:



25           a. A flat fee not to exceed five hundred dollars  
26           (\$500).

27           b. A flat fee not to exceed five hundred dollars  
28           (\$500) plus a fee calculated on the basis of the gross  
29           receipts derived from the work performed by the business  
30           within the municipality.

31           c. A fee calculated on the basis of the gross  
32           receipts derived from the work performed by the business  
33           within the municipality.

34           (3) This subsection may not be construed to allow a  
35           municipality in which a business maintains a physical  
36           place of business to use the gross receipts derived from  
37           work performed by the business in another jurisdiction to  
38           impose a business license on any business listed in  
39           subdivision (b) (1).

40  
41           Replace lines 93 through 94 on page 4 with the following:

42           Section 2. This act shall become effective on January  
43           1, 2027.