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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 88 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. (d) A municipality may not
34 require any business listed

35
36 Replace lines 93 through 94 on page 4 with the following:

37 Section 2. This act shall become effective on January
38 1, 2027.