SB327
189179-2
By Senator Chambliss (N & P)
RFD: Local Legislation
First Read: 25-APR-19
With Notice and Proof

ENROLLED, An Act,

Relating to Coosa County; to amend Sections
45-19-244, 45-19-244.01, 45-19-244.02, 45-19-244.03, and
45-19-244.05, Code of Alabama 1975, providing for a severance
tax on materials severed from the soil in the county; to
provide for the tax on graphite; and to repeal Section
45-19-244.07, Code of Alabama 1975, providing for expiration
of the severance tax in the county.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

"§45-19-244.

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

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

"(2) EARTHEN MATERIALS. Materials covered in this
part which include sand, clay, silt, loam, dirt, gravel, rock,
sand-gravel, clay-gravel, sand-clay, or any combination
thereof, but does not include graphite."
"(3) PERSON. Any individual, firm, partnership, corporation, association, or any combination thereof.

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

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

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

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

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

"§45-19-244.01.

"(a)(1) There is levied, in addition to all other taxes imposed by law, an excise and privilege tax on every person severing earthen materials except graphite within Coosa County. The tax shall be paid to the Department of Revenue at
the rate of twenty-five cents ($0.25) per ton by every producer
who severs the product within Coosa County.

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

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

"§45-19-244.02.

"Every producer shall within 20 days after the end
of each calendar month, whether or not the producer shall have
severed or sold any earthen materials or graphite during that
month, file with the Department of Revenue a report which
shall set forth, in a form prescribed by the department, the
amount of the products in tons, if any, severed or sold, as
the case may be, by the producer during the next preceding
calendar month, the point of severance thereof, the amount of
taxes due, and any other information as the department may
reasonably require for the proper enforcement of this part.
The producer shall accompany the report with payment of the
full amount of the taxes shown to be due. The report shall be
signed by producer in the case of an individual producer or by
a member, officer, or manager of the producer in other cases.

"§45-19-244.03.

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

"§45-19-244.05.

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

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

Section 3. This act shall become effective
immediately following its passage and approval by the
Governor, or its otherwise becoming law.
President and Presiding Officer of the Senate

Mac McCutcheon

Speaker of the House of Representatives

SB327
Senate 02-MAY-19
I hereby certify that the within Act originated in and passed the Senate.

Patrick Harris,
Secretary.

House of Representatives
Passed: 15-MAY-19

Became law without Governor's signature

By: Senator Chambliss

Alabama Secretary Of State
Act Num....: 2019-231
Bill Num....: S-327
Recv'd 05/23/19  09:54amSLF
Hereby certify that the notice & proof is attached to the Bill, SB_______, as required in the General Acts of Alabama, 1975 Act No. 919.

PATRICK HARRIS, Secretary

This Bill was referred to the Standing Committee of the Senate on LL1 and was acted upon by such Committee in session and is by order of the Committee returned therefrom with a favorable report w/amd(s) ____, w/sub____, w/eng sub____.

yeas ____ nays ____ abstain ___

This ___ day of ___, 2019 was acted upon by such Committee in session and returned therefrom to the House recommendation that it be Passed w/amd(s) ____, w/sub____, with eng sub____.

yeas ____ nays ____ abstain ___

Chairperson

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill, SB _____.

yeas ____ nays ____ abstain ___

PATRICK HARRIS, Secretary

I hereby certify that the Resolution as Section C of Act No. 81-889 was adopted and is attached to the Bill, SB _____.

yeas ____ nays ____ abstain ___

PATRICK HARRIS, Secretary