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3 AMENDMENT TO HB257
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8 On page 2, delete lines 5 to 9, inclusive, and
9 insert in lieu thereof the following:

10 After the effective date of this amendment, no
11 business license tax may be imposed on the rental of
12 residential real estate on a per unit basis by a county or
13 municipality that was not imposing a business license tax on a
14 per unit basis prior to January 21, 2013. As used in this
15 amendment, "business license tax" does not include a privilege
16 or license tax in the nature of a lodging tax. This amendment
17 shall not be construed to prohibit a municipality or related
18 municipal board or entity from imposing fees on commercial or
19 residential developments or projects within the jurisdiction
20 of the municipality. This amendment shall not apply to an
21 Alabama Improvement District organized pursuant to Chapter 99A
22 of Title 11, Code of Alabama 1975, a Capital Improvement
23 Cooperative District organized pursuant to Chapter 99B of
24 Title 11, Code of Alabama 1975, or an industrial development
25 board or water and sewer board.