

375 South Ripley Street
Montgomery, AL 36104

revenue.alabama.gov



Subject: ALL PERSONS, FIRMS, AND CORPORATIONS conducting business in the police jurisdiction in Guin

The governing body of Guin has failed to file an annual report required by §11-51-91(c), Ala. Code 1975. Therefore, Guin is statutorily prohibited from collecting any license revenue, taxes, or fees in its police jurisdiction. This prohibition is effective as of 01-Jun-2026.

Validly levied taxes may continue to be remitted online through My Alabama Taxes, the 'ONE SPOT' to file, at myalabamataxes.alabama.gov.

If you have any questions about this notice, contact:

Alabama Department of Revenue
Sales and Use Tax Division
P.O. Box 327710
Montgomery, AL 36132-7710
334-242-1490 or 866-576-6531

ACT #2021 - 297

1 SB107
2 212997-2
3 By Senator Elliott
4 RFD: Governmental Affairs
5 First Read: 02-FEB-21
6 PFD: 01/28/2021



1 SB107

2
3
4 ENROLLED, An Act,

5 Relating to municipalities; to amend Section
6 11-40-10, Code of Alabama 1975, to limit the police
7 jurisdiction of a municipality to the territory of the police
8 jurisdiction of the municipality on the effective date of this
9 act; to provide for the reduction or elimination by a
10 municipality of its police jurisdiction; to limit municipal
11 authority for the enforcement of certain ordinances in the
12 police jurisdiction; to further provide for and limit the
13 authority of a municipality to enforce building codes within
14 its police jurisdiction; to amend Section 11-52-30, Code of
15 Alabama 1975, to reduce the planning jurisdiction of a
16 municipality; to clarify that a municipality may only regulate
17 subdivisions within its planning jurisdiction; and to provide
18 for certain exemptions from subdivision regulation by a
19 municipality in its planning jurisdiction; to amend Section
20 11-51-91, Code of Alabama 1975, to further provide for the
21 reporting and auditing of revenue collected within the
22 municipal police jurisdiction; and to make nonsubstantive,
23 technical revisions to update the existing code language to
24 current style.

25 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. Section 11-40-10, Code of Alabama 1975,
2 is amended to read as follows:

3 "§11-40-10.

4 "(a) (1) The Except as otherwise provided in this
5 section, the police jurisdiction in municipalities having
6 6,000 or more inhabitants shall cover all adjoining territory
7 within three miles of the corporate limits, and in
8 municipalities having less than 6,000 inhabitants and in
9 towns, the police jurisdiction shall extend also to the cover
10 all adjoining territory within a mile and a half of the
11 corporate limits of the municipality or town.

12 ~~"(2) After May 12, 2016, and in addition to any~~
13 ~~other requirements of this section, any extension of the~~
14 ~~police jurisdiction of any municipality as otherwise provided~~
15 ~~in subdivision (1) shall not be effective beyond the corporate~~
16 ~~boundaries of the municipality without an affirmative vote of~~
17 ~~the municipal governing body. Notwithstanding the foregoing,~~
18 ~~this subdivision shall not affect the boundaries of the police~~
19 ~~jurisdiction of a municipality existing on May 12, 2016.~~

20 "(2)a. Except as provided in paragraph b.,
21 notwithstanding any other provisions of this section, the
22 police jurisdiction of a municipality outside of the corporate
23 limits of the municipality shall not extend beyond the police
24 jurisdiction of the municipality on January 1, 2021. The
25 annexation of property by general or local law shall not

1 extend the area of a police jurisdiction of a municipality
2 after January 1, 2021, except to include that property annexed
3 into the corporate limits.

4 "b. Notwithstanding paragraph a., the governing body
5 of a municipality having less than 6,000 inhabitants according
6 to the 2010 federal decennial census which has 6,000 or more
7 inhabitants according to the 2020 federal decennial census,
8 not later than 180 days following the final release of the
9 2020 federal decennial census population data by the United
10 States Census Bureau, may extend its police jurisdiction to
11 include all territory within three miles of the corporate
12 limits upon adoption of an ordinance.

13 "(3)a. Any municipality which has a three mile
14 police jurisdiction pursuant to subdivision (1), by ordinance,
15 may eliminate or reduce its police jurisdiction to a mile and
16 a half by ordinance of the outside the corporate limits of the
17 municipality by any number of half-mile increments, which
18 shall take effect on the first day of January following its
19 adoption on or before the preceding first day of October. A
20 municipality eliminating or reducing its police jurisdiction
21 outside the corporate limits shall send written notice to the
22 county commission no later than 30 days following the adoption
23 of the ordinance. A municipality shall cease to levy any
24 licenses or fees under Section 11-51-91 or any other taxes,
25 licenses, or fees, except for those relating to the regulation

1 of subdivisions, within the area removed from the police
2 jurisdiction. ~~Once a municipality has adopted an ordinance to~~
3 ~~reduce its police jurisdiction to a mile and one-half, that A~~
4 municipality may reduce its police jurisdiction pursuant to
5 this paragraph no more than once during any 24 month period.
6 An ordinance adopted under this paragraph cannot otherwise be
7 amended, altered, or repealed, except by local law.

8 "b. Any municipality, by ordinance, may cease to
9 provide any service to its police jurisdiction outside its
10 corporate limits, which shall take effect on the first day of
11 January following its adoption on or before the preceding
12 first day of October. A municipality ceasing to provide a
13 service in its police jurisdiction outside its corporate
14 limits shall send written notice to the county commission no
15 later than 30 days following the adoption of the ordinance. A
16 municipality may adopt an ordinance pursuant to this paragraph
17 no more than once during any 24 month period. An ordinance
18 adopted under this paragraph cannot otherwise be amended,
19 altered, or repealed, except by act of the Legislature.

20 "(b) (1)a. Ordinances of a ~~city or town~~ municipality
21 enforcing police or sanitary regulations and prescribing fines
22 and penalties for violations thereof shall have force and
23 effect only in the corporate limits of the ~~city or town~~
24 municipality and on any property or rights-of-way belonging to
25 the municipality ~~or town~~, and on any drinking water reservoir

1 owned by the municipality and on any property adjoining that
2 reservoir.

3 "Ordinances of a county enforcing police or sanitary
4 regulations and prescribing fines and penalties for violations
5 thereof shall have force and effect in any area in that county
6 not lying within the corporate limits of any municipality or
7 on any property or rights-of-way belonging to a municipality
8 and that is not a drinking water reservoir owned by the
9 municipality or on any property adjoining that reservoir.

10 "b. Ordinances of a municipality prescribing fines
11 and penalties for violations thereof which are state
12 misdemeanors adopted as municipal ordinance violations shall
13 have force and effect in the police jurisdiction of the
14 municipality.

15 "(2)a. Except as provided in paragraph b., a
16 municipality enforcing ordinances regulating the construction
17 of buildings in the area of its police jurisdiction outside
18 the corporate limits on January 1, 2021, including the
19 issuance of building permits, inspection of construction, and
20 enforcement of building codes, may continue to adopt and
21 enforce ordinances regulating the construction of buildings
22 within the area of its police jurisdiction outside the
23 corporate limits.

24 "b.1. In any county where the county commission is
25 enforcing ordinances regulating the construction of buildings

1 in the area of a municipality's police jurisdiction outside
2 the corporate limits of the municipality, the municipality
3 shall discontinue enforcing any ordinance regulating the
4 construction of buildings within that area no later than 24
5 months after the receipt of written notice by the municipal
6 governing body from the county commission detailing that the
7 county commission is enforcing those ordinances, except as
8 provided by agreement adopted under subparagraph 2.

9 "2. The county and the municipality may enter into
10 an agreement for the municipality to regulate by ordinance the
11 construction of buildings in the area of the municipality's
12 police jurisdiction outside its corporate limits upon adoption
13 of an ordinance by the municipal governing body and a
14 resolution by the county commission. The county or the
15 municipality may waive this agreement upon adoption of an
16 ordinance by the municipal governing body or a resolution by
17 the county commission; provided, that the waiver shall take
18 effect 24 months after receipt of written notice by the
19 non-waiving body from the waiving body detailing the adoption
20 of the ordinance or resolution.

21 "c. A municipality may not collect a fee for a
22 building permit unless the municipality conducts a building
23 inspection. The cost of the fee for any building permit shall
24 be reasonably related to the cost of providing building code
25 enforcement and inspection services, and revenue from the fees

1 shall be used for building code enforcement and inspection
2 services and not for general revenue purposes.

3 "(3) In order for an ordinance adopted after
4 September 1, 2015, the effective date of the act adding this
5 amendatory language to have force and effect in a police
6 jurisdiction of a municipality or town, the municipal
7 governing body shall provide a 30-day notice that the
8 ordinance shall be effective in the police jurisdiction. The
9 notice given shall be the same as required for adoption of an
10 ordinance under Section 11-45-8. Additionally, if available at
11 no cost to the municipality, the notice shall be submitted to
12 ~~the Atlas Alabama state website or any successor~~
13 state-operated website providing information to businesses as
14 directed by the Department of Revenue. No ordinance adopted
15 after September 1, 2015, may be enforced against an individual
16 or entity in the police jurisdiction affected by the ordinance
17 until and unless the municipality has complied with the notice
18 requirements provided for in this section.

19 "(c) (1) Notwithstanding any provision of this
20 section to the contrary, the ~~the~~ police jurisdiction of any
21 municipality which pursuant to this section extends to include
22 part of any island which has water immediately offshore
23 adjacent to the boundary of the State of Florida, upon
24 approval of the council of the municipality, shall extend to
25 include the entire island including the water adjacent to the

1 island extending to the existing police jurisdiction of the
2 municipality and extending to the Florida state boundary where
3 applicable.

4 "(2) Nothing in this section shall prohibit or
5 restrict a municipality from exercising authority within
6 existing rights-of-way, in any public waterway immediately
7 adjacent to territory within its corporate limits, on any
8 uninhabited island which lies directly across a public
9 waterway from territory within the corporate limits and would
10 be contiguous with that territory except for the intervention
11 of that public waterway, or on any public land or beach within
12 its police jurisdiction. For purposes of this subdivision,
13 "uninhabited island" means any land surrounded by water which
14 has no residential or commercial buildings on it.

15 ~~"(d) Any alterations to a police jurisdiction based~~
16 ~~upon the annexation or deannexation of property after~~
17 ~~September 1, 2015, shall take effect the first day of January~~
18 ~~and shall take effect for any annexation or deannexation which~~
19 ~~was finalized on or before the preceding first day of October.~~
20 ~~No later than the first day of January in each year, a map~~
21 ~~showing the boundaries of the municipal limits and police~~
22 ~~jurisdiction of the municipality shall be submitted to, if~~
23 ~~available at no cost to the municipality, the Atlas Alabama~~
24 ~~state website or any successor state operated website~~
25 ~~providing information to businesses. No ordinance, license,~~

1 ~~permit, or tax levy may be enforced against an individual or~~
2 ~~entity included in the alteration of the police jurisdiction~~
3 ~~unless the municipality has complied with the notice~~
4 ~~requirements provided for in this section.~~

5 ~~"(e) The annexation of property by general or local~~
6 ~~law may not extend the police jurisdiction of a municipality~~
7 ~~except as expressly provided in general or local law. Any~~
8 ~~extension of a police jurisdiction expressly provided for in~~
9 ~~general or local law is subject to subsection (d) and (f) and~~
10 ~~shall take effect only on the next January 1 following the~~
11 ~~annexation by general or local law.~~

12 ~~"(f)-(d) When any noncontiguous property has been~~
13 ~~annexed or is annexed into a municipality, the municipal~~
14 ~~governing body shall not exercise any jurisdiction or~~
15 ~~authority in any portion of the police jurisdiction that was~~
16 ~~extended beyond the corporate limits as a result of the~~
17 ~~annexation, notwithstanding any other law to the contrary.~~

18 ~~"(e) In no event shall a municipality, its officers,~~
19 ~~agents, contractors, subcontractors, or employees be liable~~
20 ~~for a reduction or elimination of the municipal police~~
21 ~~jurisdiction or the reduction or elimination of any service~~
22 ~~provided within the police jurisdiction, including, but not~~
23 ~~limited to, any equitable relief or indirect, incidental,~~
24 ~~special, punitive, exemplary, or consequential damages~~

1 whatsoever arising in any manner as a result of the
2 elimination of the police jurisdiction."

3 Section 2. Section 11-52-30, Code of Alabama 1975,
4 is amended to read as follows:

5 "§11-52-30.

6 "(a) (1) Except as otherwise provided herein, the
7 ~~territorial~~ planning jurisdiction of any municipal planning
8 commission shall include all land located in the corporate
9 limits of the municipality and all land lying within ~~five~~
10 ~~miles of the corporate limits of the municipality and not~~
11 ~~located in any other municipality~~ the police jurisdiction of
12 the municipality on January 1, 2021.

13 "(2) Notwithstanding subdivision (1), beginning
14 January 1, 2023, the planning jurisdiction of any municipal
15 planning commission shall include all land located in the
16 corporate limits of the municipality and all land not located
17 in any other municipality within a mile and a half outside the
18 corporate limits, unless extended by local law enacted after
19 January 1, 2023, to include all land not located in any other
20 municipality within three miles outside the corporate limits;
21 except that, in the case of any nonmunicipal land lying within
22 five miles the planning jurisdiction of more than one
23 municipality having a municipal planning commission, the
24 jurisdiction of each municipal planning commission shall

1 terminate at a boundary line equidistant from the respective
2 corporate limits of ~~such~~ the municipalities.

3 "(3) Any alterations of a municipal planning
4 ~~commission~~ jurisdiction based upon annexation or deannexation
5 of property within the corporate limits of a municipality
6 shall occur once a year on the first day of January and shall
7 take effect for any annexations which were finalized on or
8 before the preceding first day of October.

9 "(b) (1) Except as otherwise provided by law on the
10 effective date of the act adding this amendatory language,
11 nothing in this section shall be interpreted as allowing the
12 municipal planning commission of a municipality to exercise
13 any authority outside the corporate limits of the municipality
14 other than the regulation of subdivisions.

15 "(2) Within a municipal planning jurisdiction
16 outside of the corporate limits of the municipality, municipal
17 subdivision regulations shall not be applied to any
18 transaction resulting in the direct sale, deed, or transfer of
19 land by the owner to any individual who may be eligible to
20 inherit that land from the owner under Article 3 of Chapter 8
21 of Title 43, relating to intestate succession. Notwithstanding
22 the foregoing, any transaction resulting in the direct sale,
23 deed, or transfer of that land occurring within 24 months of
24 the excepted transfer shall be subject to municipal
25 subdivision regulations.

1 "(c) In all counties having a population of 600,000
2 or more according to the 1950 federal census or any succeeding
3 decennial federal census, the county planning and zoning
4 commission shall be invested with the authority to zone
5 property outside of municipal corporate limits, except where
6 that authority has previously been provided to a municipality
7 by general or local law on or before the effective date of the
8 act adding this amendatory language ~~and unless the~~
9 ~~municipality or municipalities in question are actively~~
10 ~~exercising zoning jurisdiction and control within the police~~
11 ~~or five mile jurisdiction or, in the case of a municipality~~
12 ~~subsequently incorporated, within 180 days from the date of~~
13 ~~its incorporation~~; provided, further, that in all counties
14 having a population of 600,000 or more inhabitants according
15 to the 1950 federal census or any succeeding decennial federal
16 census, the county commission of the county may establish
17 minimum specifications and regulations governing the lay-out,
18 grading, and paving of all streets, avenues, and alleys and
19 the construction or installation of all water, sewer, or
20 drainage pipes or lines in any subdivision lying wholly or
21 partly in areas outside the corporate limits of any
22 municipality in the counties and relating to subdivisions
23 lying within the corporate limits of any municipality in the
24 counties which has declined or failed to exercise zoning
25 jurisdiction and control as provided in this section.

1 "~~(b)~~ (d) A municipal planning commission, by
2 resolution properly adopted no later than the first day of
3 October of any year, may ~~provide that~~ reduce the radius of its
4 planning jurisdiction, effective on the first day of the
5 following January, ~~the territorial jurisdiction of the~~
6 ~~municipal planning commission shall include all land lying~~
7 ~~within a radius less than the five miles permitted by this~~
8 ~~section. The resolution shall establish the territory within~~
9 ~~which the municipal planning commission will exercise~~
10 ~~jurisdiction to a boundary line equidistant from the corporate~~
11 ~~limits of the municipality, except, that in the case of any~~
12 ~~nonmunicipal land lying within the territorial jurisdiction of~~
13 ~~more than one municipality with a municipal planning~~
14 ~~commission exercising jurisdiction outside the municipal~~
15 ~~corporate limits, the jurisdiction of each municipal planning~~
16 ~~commission shall terminate at a boundary line equidistant from~~
17 ~~the respective corporate limits of each municipality. The~~
18 municipal planning commission shall cease to levy any charges
19 or fees relating to subdivision planning within the area
20 removed from the planning jurisdiction. A copy of the
21 resolution altering the ~~territorial~~ planning jurisdiction
22 shall be forwarded to the county commission within five days
23 of adoption. Additionally, nothing in this subsection shall be
24 construed to alter the provisions of Article 5 of Chapter 49,
25 which require a municipality to assume responsibility for

1 roads annexed into the municipality under certain
2 circumstances.

3 "~~(c) (1)~~ (e) (1) a. If a county commission has adopted
4 subdivision regulations pursuant to Chapter 24, those
5 subdivision regulations shall apply to the development of
6 subdivisions within the ~~territorial~~ planning jurisdiction of a
7 municipal planning commission outside the corporate limits of
8 a municipality and shall be regulated and enforced by the
9 county commission in the same manner and to the same extent as
10 other subdivision development governed by the county's
11 subdivision regulations.

12 "b.1. Notwithstanding ~~the foregoing, a paragraph a.,~~
13 the county commission and the municipal planning commission
14 may enter into a written agreement providing that the
15 municipal planning commission shall be responsible for the
16 regulation and enforcement of the development of subdivisions
17 within the ~~territorial~~ planning jurisdiction of the municipal
18 planning commission under the terms and conditions of the
19 agreement.

20 "2. In order to be effective, the agreement shall be
21 approved by a resolution adopted by the county commission, an
22 ordinance adopted by the municipal governing body, and a
23 resolution adopted by the municipal planning commission of the
24 municipality, ~~respectively.~~

1 "(2)a. In those counties in which the county
2 commission has adopted subdivision regulations pursuant to
3 Chapter 24 and the municipal planning commission has been
4 unsuccessful in reaching an agreement to exercise its
5 jurisdiction as provided in subdivision (1), ~~the governing~~
6 ~~body of the municipality and the municipal planning commission~~
7 ~~may override the county's enforcement of the regulation of~~
8 ~~subdivisions within the planning jurisdiction by fully~~
9 ~~complying with all of the following requirements:~~

10 ~~"a. The municipal governing body and the municipal~~
11 ~~planning commission shall each adopt separate resolutions~~
12 ~~expressing intent to exercise jurisdiction over the~~
13 ~~construction of subdivisions initiated after the effective~~
14 ~~date of the resolutions, despite the county commission's~~
15 ~~objections to the exercise of that authority.~~

16 ~~"b. The municipal planning commission shall at all~~
17 ~~times thereafter employ or contract with a licensed~~
18 ~~professional engineer who shall notify the county commission~~
19 ~~of the initiation of subdivisions; conduct inspections of the~~
20 ~~construction of the subdivision, and shall certify, in~~
21 ~~writing, the compliance with the subdivision regulations~~
22 ~~governing the development of the subdivision.~~

23 ~~"c. The county commission shall retain the authority~~
24 ~~to require a performance and maintenance bond from the~~
25 ~~developer, consistent with the requirements for the bonds in~~

1 ~~the county subdivision regulations, which shall be payable to~~
2 ~~the county.~~

3 ~~"d. The county commission shall retain the authority~~
4 ~~to execute on the bond to make necessary improvements to the~~
5 ~~public roads and drainage structures of the subdivision while~~
6 ~~it remains in the unincorporated area of the county.~~

7 ~~"e. The municipal governing body and the municipal~~
8 ~~planning commission exercising the authority granted in this~~
9 ~~subsection may thereafter withdraw their exercise of~~
10 ~~jurisdiction over future subdivisions located outside the~~
11 ~~corporate limits of the municipality after not less than six~~
12 ~~months' notice to the county commission. After withdrawal, the~~
13 ~~municipal planning commission of the municipality may not~~
14 ~~reinstate the authority granted in this subsection for 24~~
15 ~~months after the effective date of its withdrawal; the~~
16 ~~municipal planning commission shall discontinue the regulation~~
17 ~~of subdivisions outside of its corporate limits and shall~~
18 ~~cease levying any charges or fees relating to subdivision~~
19 ~~regulation within the planning jurisdiction, no later than 24~~
20 ~~months after receipt of written notice by the municipal~~
21 ~~planning commission from the county commission detailing that~~
22 ~~the county commission has adopted subdivision regulations.~~

23 ~~"b. The county commission, by resolution, may~~
24 ~~withdraw jurisdiction over future subdivisions located in the~~
25 ~~municipal planning jurisdiction, effective six months after~~

1 receipt of written notice by the municipal planning commission
2 from the county commission detailing the adoption of the
3 resolution.

4 "c. After withdrawal by the county commission, the
5 municipal planning commission may resume subdivision
6 regulation and the levying of related charges or fees within
7 its planning jurisdiction outside the corporate limits.

8 "d. The county commission, no sooner than 24 months
9 following withdrawal, may adopt a resolution to reinstate
10 subdivision regulation in the municipal planning jurisdiction,
11 effective six months after receipt of written notice by the
12 municipal planning commission from the county commission
13 detailing the adoption of the resolution. The municipal
14 planning commission shall then discontinue the regulation of
15 subdivisions outside of its corporate limits and shall cease
16 levying any charges or fees relating to subdivision
17 regulation.

18 "(d)(f) If a county commission has not adopted
19 subdivision regulations pursuant to Chapter 24, the municipal
20 planning commission shall have sole jurisdiction for the
21 regulation and enforcement of the development of subdivisions
22 within the ~~territorial~~ planning jurisdiction of the municipal
23 planning commission.

24 "(g) Subject to subdivision (b) (2) and subsection
25 (e), and unless otherwise provided for by an agreement between

1 a county and a municipality adopted pursuant to this section,
2 if any portion of a proposed subdivision is located within a
3 municipal planning jurisdiction as provided in this section,
4 the subdivision regulations of the municipal planning
5 commission shall apply to the proposed subdivision.

6 "(h) Any subdivision issued approval by a
7 municipality on or before the effective date of this act or
8 while a municipal planning commission is regulating that
9 subdivision pursuant to subsection (e) shall not require
10 separate approval by the county commission; provided, that the
11 plans were prepared and accepted to standards meeting or
12 exceeding those required by the county commission.

13 "~~(e)~~ (i) If the municipal planning commission accepts
14 responsibility for the development of a subdivision within its
15 ~~territorial~~ planning jurisdiction outside of the corporate
16 limits as provided in subsection ~~(c)~~ (e), the county
17 commission shall not accept any roads or bridges within the
18 subdivision for county maintenance unless the county engineer
19 certifies to the county commission that the road or bridge
20 meets the minimum road and bridge standards of the county.
21 This section shall not apply to any roads or bridges which the
22 county has accepted for maintenance prior to October 1, 2012.

23 "~~(f)~~ (j) If the county commission is responsible for
24 the regulation and enforcement of a subdivision development
25 within the ~~territorial~~ planning jurisdiction of a municipal

1 planning commission outside the corporate limits of a
2 municipality, the recording of any map or plat related to the
3 subdivision shall be governed by Chapter 24.

4 "~~(g)~~ (k) If the municipal planning commission is
5 responsible for the regulation and enforcement of a
6 subdivision development within the ~~territorial~~ planning
7 jurisdiction of the municipal planning commission outside the
8 corporate limits of the municipality, no map or plat of any
9 subdivision shall be recorded, and no property shall be sold
10 referenced to the map or plat, until and unless it has been
11 first submitted to and approved by the municipal planning
12 commission, pursuant to Section 11-52-32 and its adopted
13 procedures, and then certified by the county engineer or his
14 or her designee as follows within 30 days of being submitted
15 to the county engineer: "The undersigned, as County Engineer
16 of the County of _____ of Alabama, hereby certifies on
17 this _____ day of _____, 20____, that the _____
18 Planning Commission approved the within plat for the recording
19 of same in the Probate Office of _____ County, Alabama."

20 "~~(h)~~ (l) Approval by the county engineer pursuant to
21 this subsection shall not constitute approval in lieu of or on
22 behalf of any municipality with respect to subdivision
23 development regulated and enforced by the municipal planning
24 commission, wherein all maps or plats must be first submitted
25 to and approved by the municipal planning commission or other

1 appropriate municipal agency exercising jurisdiction over the
2 subdivision.

3 "(i) (m) Nothing in this section shall be interpreted
4 as allowing a municipal planning commission or a municipality
5 to exercise the power of eminent domain outside of its
6 corporate limits.

7 "(j) (n) Nothing in this section shall be interpreted
8 as allowing a municipal planning commission or a municipality
9 to levy taxes or fees in its planning jurisdiction outside of
10 its corporate limits, except for those fees relating to the
11 regulation of subdivisions.

12 "~~(k) (o)~~ Nothing in this section shall limit or
13 impair the authority of a municipality to regulate the
14 construction of buildings within the police jurisdiction of
15 the municipality, ~~including, but not limited to, the issuing~~
16 ~~of building permits, the inspection of building construction,~~
17 ~~and the enforcement of building codes~~ as provided in Section
18 11-40-10.

19 "(l) (p) Nothing in this section shall be construed
20 to grant the county commission or county engineer the
21 authority to regulate subdivision development or approve maps
22 or plats for any developments within the corporate limits of a
23 municipality."

24 Section 3. Section 11-51-91, Code of Alabama 1975,
25 is amended to read as follows:

1 "§11-51-91.

2 "(a) Any municipality ~~may adopt~~ with an ordinance in
3 effect on January 1, 2021 to fix and collect licenses for any
4 business, trade, or profession done within the police
5 jurisdiction of the municipality but outside the corporate
6 limits thereof may continue to do so after the effective date
7 of this act; provided, that the amount of the licenses shall
8 not be more than one half the amount charged and collected as
9 a license for like business, trade, or profession done within
10 the corporate limits of the municipality, fees and penalties
11 excluded; and provided further, that the total amount of the
12 licenses outside the corporate limits shall not be in an
13 amount greater than the cost of services provided by the
14 municipality within the police jurisdiction outside the
15 corporate limits. All licenses adopted pursuant to this
16 section shall be assessed to all businesses, trades, or
17 professionals within the police jurisdiction. ~~No license~~
18 ~~adopted after September 1, 2015, in the police jurisdiction~~
19 ~~shall take effect until a 30-day notice has been given of the~~
20 ~~adoption of the ordinance; provided, however, that no license~~
21 ~~may be imposed under this section in an expanded police~~
22 ~~jurisdiction until the police jurisdiction expansion is~~
23 ~~effective under subsection (d) of Section 11-46-10. The notice~~
24 ~~given shall be the same as required for adoption of an~~
25 ~~ordinance under Section 11-45-8. Additionally, if available at~~

1 ~~no cost to the municipality, the 30 day notice shall be~~
2 ~~submitted to the Atlas Alabama state website or any successor~~
3 ~~state-operated website providing information to businesses. No~~
4 ~~ordinance adopted after September 1, 2015, may be enforced~~
5 ~~against an individual or entity affected by the ordinance~~
6 ~~unless the municipality has complied with the notice~~
7 ~~requirement provided in this section.~~

8 "(b) No calculation shall be required to be made by
9 the municipal officials or license officer for the cost of
10 services to any particular business or classification of
11 businesses within the police jurisdiction so long as the total
12 amount of revenues from the licenses collected in the police
13 jurisdiction is not an amount greater than the cost of
14 services provided by the municipality to the police
15 jurisdiction.

16 "(c) (1) On or before December 31, 2021, any
17 municipality collecting license revenue or other taxes and
18 fees within its police jurisdiction outside the corporate
19 limits shall notify the Department of Examiners of Public
20 Accounts that it collects license revenue and other taxes and
21 fees in its police jurisdiction outside the corporate limits.
22 Beginning March 1, 2022, ~~Each~~ each municipality collecting
23 license revenue and other taxes or fees within its police
24 jurisdiction outside the corporate limits shall prepare an
25 annual report which shall include an accounting of all license

1 revenues and other taxes or fees collected in the police
2 jurisdiction outside the corporate limits during the previous
3 fiscal year ~~expanded after September 1, 2015,~~ and provide a
4 list of the services provided by the municipality and a list
5 of providers within the police jurisdiction outside the
6 corporate limits. If the municipality provides police or fire
7 protection within the police jurisdiction, the report shall
8 include the following information:

9 "a. The total annual budget for each police
10 department and fire department within the municipal corporate
11 limits.

12 "b. The total number of calls responded to by each
13 police or fire department within the municipal corporate
14 limits and the total number of calls responded to by each
15 police or fire department within the police jurisdiction. For
16 the police department, the number should include the number of
17 calls responded to as well as the number of citations and
18 arrests made.

19 "(2) A copy of the annual report, which shall be
20 completed ~~within 90 days of the close of~~ by March 1 for the
21 previous fiscal year, shall be forwarded to the Department of
22 Examiners of Public Accounts and shall be made available to
23 the public.

24 "(3) If a municipality fails to file a report as
25 provided in subdivision (1) within 12 months of the report

1 being due, the municipality may not collect any further
2 license revenue or any other taxes or fees in the police
3 jurisdiction outside the corporate limits.

4 "(4) The Department of Examiners of Public Accounts
5 shall provide written notice to the Department of Revenue of
6 any municipality prevented from the further collection of
7 license revenue or other taxes or fees as provided in
8 subdivision (3), within 30 days of the expiration of the time
9 period provided for in subdivision (3).

10 "(5) The Legislative Committee on Public Accounts,
11 by majority vote, shall have the authority to direct the
12 Examiners of Public Accounts to perform an audit of any
13 municipality collecting revenue in its police jurisdiction
14 outside the corporate limits. A municipality shall not be
15 responsible for the cost of the audit so directed unless it is
16 determined by the Examiners of Public Accounts that a
17 municipality is not in compliance with the requirements of
18 subsections (a) and (b).

19 ~~(c)~~ (d) When the place at which any business, trade,
20 or profession is done or carried on is within the police
21 jurisdiction of two or more municipalities which levy the
22 licenses thereon authorized by this section, the licenses
23 shall be paid to, issued, and collected by that municipality
24 only whose boundary measured to the nearest point thereof is
25 closest to the business, trade, or profession. This section

1 shall not have the effect of repealing or modifying the
2 limitations in this article relating to railroad, express
3 companies, sleeping car companies, telegraph companies,
4 telephone companies, and public utilities and insurance
5 companies and their agents. This section shall be given a
6 liberal construction to effectuate its purpose and meaning."

7 Section 4. This act shall not affect any public or
8 private contracts, or any mutual aid agreements between law
9 enforcement, fire service, public safety, or emergency service
10 agencies.

11 Section 5. This act shall become effective 90 days
12 following its passage and approval by the Governor, or its
13 otherwise becoming law.

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President and Presiding Officer of the Senate



Speaker of the House of Representatives

SB107

Senate 09-FEB-21

I hereby certify that the within Act originated in and passed the Senate, as amended.

Patrick Harris,
Secretary.

House of Representatives
Amended and passed 13-APR-21

Senate concurred in House amendment 15-APR-21

By: Senator Elliott

APPROVED 4.27.2021

TIME 1:35 pm


GOVERNOR

Alabama Secretary Of State

Act Num....: 2021-297
Bill Num....: S-107

SPONSOR

Edwards

CO-SPONSORS

- 19 _____
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- 21 _____
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SENATE ACTION

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 107.

years _____ nays _____ abstain _____

PATRICK HARRIS,
Secretary

I 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

CONFERENCE COMMITTEE

Senate Conferees _____

HOUSE ACTION

DATE: 2-9 2021

RD 1 RFD DAWG

REPORT OF STANDING COMMITTEE

This bill having been referred by the House to its standing committee on DAWG was acted upon by such committee in session, and returned therefrom to the House with the recommendation that it be Passed (w/amend(s)) 1 w/sub 1. This 3rd day of March, 2021.
[Signature], Chairperson

DATE: 3-3 2021

RF RD 5000A Amend RD 2

DATE: _____ 2021

RE-REFERRED RE-COMMITTED

Committee _____

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 107.
YEAS 65 NAYS 27

JEFF WOODARD,
Clerk