

1 HB397
2 95181-1
3 By Representative Ford
4 RFD: Government Appropriations
5 First Read: 12-FEB-08

2
3
4
5
6
7
8 SYNOPSIS: Under existing law, the state imposes a
9 business license tax on various businesses,
10 including operators of moving picture shows.

11 This bill would provide that the business
12 license tax would be levied on the theater showing
13 moving picture shows as a whole and not on each
14 screen within such theater.

15
16 A BILL
17 TO BE ENTITLED
18 AN ACT
19

20 To amend Section 40-12-133, Code of Alabama 1975,
21 relating to the levy of business license taxes on theaters
22 showing moving picture shows, to provide that the business
23 license tax would be levied on the theater showing moving
24 picture shows as a whole and not on each screen within such
25 theater.

26 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. Section 40-12-133, Code of Alabama 1975,
2 is amended to read as follows:

3 "§40-12-133.

4 "Every person engaging or continuing in the business
5 of operating a moving picture show, or show of like character,
6 to which admission is charged shall pay the following license
7 tax: in cities of 35,000 inhabitants and over, \$200; in cities
8 and towns of less than 35,000 and not less than 7,000
9 inhabitants, \$50; in all other places, \$15; provided that, in
10 cities of 35,000 inhabitants or over in which the theater is
11 one mile or more from the city hall, the license shall be \$60
12 per annum. Moving picture shows under this section shall be
13 held to mean a show, the principal featuring of which is
14 moving pictures and for which is required an annual privilege
15 license in Alabama and shall be conducted within a building
16 arranged or constructed for such purpose, and no additional
17 license shall be required if other features of entertainment,
18 including vaudeville acts, are given during any period for
19 which an admission is charged. Notwithstanding any provision
20 of this section to the contrary, the owner or operator of a
21 motion picture theater with multiple screens shall not be
22 required to pay a license tax on each screen, but shall pay
23 only one license tax for one motion picture business. Any
24 motion picture theater charging children under 12 years of age
25 more than one half of the admission charged adults shall pay
26 double the amount herein levied under this section; provided,

1 that this shall not apply where admission charged such
2 children does not exceed \$.10."

3 Section 2. This act shall become effective on the
4 first day of the third month following its passage and
5 approval by the Governor, or its otherwise becoming law.