



ALABAMA SMALL BUSINESS COMMISSION
2016 ANNUAL REPORT

TABLE OF CONTENTS

I.	Letter from the Chair	3
II.	Members of the Alabama Small Business Commission and Advisory Committee	4
III.	Background and Purpose	6
IV.	Organization and Approach	8
V.	Initiatives and Activities	10
VI.	Notes on Implementation and Results	17
VII.	Areas of Interest for 2017	18
VIII.	Conclusion.....	19
IX.	Appendix	20

I. LETTER FROM THE CHAIR

The Honorable Robert Bentley
Governor of the State of Alabama
State Capitol
Montgomery, Alabama

Dear Governor Bentley:

On behalf of the Alabama Small Business Commission (“SBC”) enclosed please find the 2016 summary report of the activities, recommendations, and accomplishments of the Commission.

In the second year of the Commission, members continued to debate issues and consider new and existing opportunities to promote small business success. The Commission presented legislative recommendations and supported executive branch initiatives designed for the benefit of the small business community. With ongoing support from SBC members, the Legislature passed numerous legislative proposals supporting small business owners and their employees.

The Commission partnered with the Alabama Executive Veterans Network to unveil the “Veteran Owned Business” decals with a press conference with Governor Robert Bentley, Lt. Governor Kay Ivey, and U.S. Representative Martha Roby. The press conference included veteran business owners Gene Faulkner, World War II; Billy Cotter, Vietnam; and Keith Gay, serving in the Gulf War conflicts. More than 3,000 decals have been distributed to Alabama veteran-owned businesses.

Atlas Alabama, the state small business website, partnered closely with state agencies to add their information to the website for the convenience of small business owners. In addition, Atlas Alabama added the counties and municipalities that have existing landing pages to the Atlas Alabama menu. Atlas Alabama continues to develop landing pages for cities and counties that do not have a web presence at no cost to the city or county. Helpful information on utilities, news, and information is updated on a timely basis.

We are honored to serve on the Commission, and we appreciate the confidence and trust you have placed in our efforts. As you know, the SBC members serve on the Commission at no cost to the taxpayer. Thank you for your consideration of the recommendations we have made throughout this year.

Respectfully submitted,

Rosemary Elebash

Rosemary Elebash
Chair, Alabama Small Business Commission and Advisory Committee

II. MEMBERS OF THE ALABAMA SMALL BUSINESS COMMISSION AND ADVISORY COMMITTEE

Small Business Commission Members

Beau Holmes, *Owner, Quantum Logistics, LLC*

Bill Youngblood, *Owner, Youngblood Real Estate (Pinebrook Shopping Center)*

Curtis Richardson, *President, C & J Electrical Service, LLC*

Donna Kerr, *Owner, Robbie's of Fayette*

Dwight Gamble, *President and CEO, HND First Bank*

Edward Wayne Bassett, *Partner, Beck's Turf*

Hunter McShan, *President, McShan Lumber Company*

Jason Wisener, *Owner, Pro-Fab Machine*

Jay Love, *Owner, Subway franchises*

Jeannie Courington, *Owner, Sebastian's Restaurant*

Jheovanny Gomez, *Co-Owner, Jalapenos Restaurant*

John L. Mitchell, Jr., *Principal, Mitchell Nissan*

Joseph Ogelsby, *Owner, Monroe Scrap Material, Inc.*

Keith Kelley, *Agent, Harris McKay Realty / Century 21*

Krista Conlin, *Principal, KC Projects LLC*

Lance Self, *President and CEO, Zero RPM*

Lee R. Henderson, *Owner, Which Wich sandwich franchises*

Les Letlow, *Principal, The Letlow Company, LLC*

Lisa Patterson, CPA, *Principal, Patterson-Prince & Associates*

Lynne Frakes, *COO, Cable Television of East Alabama; President, RM Greene, Inc.*

Mickey Crew, *President, Crew Distributing Company; President, Petroleum Convenience Marketers Association*

Monique Henley, *Owner, H & S Management & Holding Co.*

Paul Hutcheson, *Owner, Hutcheson Construction*

Peter “Greg” Gregerson, Jr., *Owner, Gregerson’s Foods*

Representative Barry Moore, *Legislator; Owner, Barry Moore Industries*

Richard S. Cybulsky, M.D., *OBGYN, Premier Women’s Care*

Rosemary Elebash, *Alabama State Director, NFIB*

Senator Paul Sanford, *Owner, Little Paul’s Barbecue*

Stacia Robinson, *Principal, Benechoice Companies*

Stephen Donaldson, *Partner, J & R Feed Service*

Advisory Committee Members

Fitzgerald Washington, *Commissioner, Department of Labor*

George Buchanan, *Executive Vice President, Regions Financial Corp.*

Greg Barker, *Senior Vice President, Alabama Power*

Greg Canfield, *Secretary, Department of Commerce*

Jeremy Arthur, *President and CEO, Chamber of Commerce Association of Alabama*

Jerry Mitchell, *President and CEO, North Alabama African American Chamber of Commerce*

Jim Byard, *Director, Alabama Department of Economic and Community Affairs*

Jim Searcy, *Executive Director, Economic Development Association of Alabama*

Julie Magee, *Commissioner, Department of Revenue*

Ken Smith, *Executive Director, Alabama League of Municipalities*

Mark Heinrich, *Chancellor, Alabama Community College System*

Nichelle Nix, *Director, Governor’s Office of Minority Affairs*

Paulette Risher, *Program Director for Veteran Employment Services, Still Serving Veterans*

Sonny Brasfield, *Executive Director, Association of County Commissions of Alabama*

III. BACKGROUND AND PURPOSE

When Governor Robert Bentley assumed office, Alabama was still in the recovery process from the “Great Recession,” with high unemployment, rising underemployment, frequent business closings around the state, and decreasing tax revenues to fund basic education and government functions.

In speeches around the state, Governor Bentley frequently noted that small businesses are the backbone of the Alabama economy. In support of that belief, Governor Bentley decided to establish the Alabama Small Business Commission (SBC) by Executive Order 47 on September 15, 2014.

The purpose of the Alabama Small Business Commission is to promote small business development in the state through legislative and executive policy recommendations, promote small business access to resources and information, and enhance the state’s communications with the small business community.

The Alabama Small Business Commission serves as an advisory body to the Governor and related entities by:

- Formulating policy recommendations
- Evaluating issues critical to the economic growth and expansion of existing small / independent businesses and their interests
- Exploring best practices and areas of reform
- Assessing current procedures required for establishing a start-up business and discussing ways to help start-up businesses thrive in the Alabama economy
- Communicating key issues and small business concerns
- Encouraging innovation in the state’s many regulatory relationships with small business
- Encourage new and existing business to expand and grow
- Develop recommendations focused on executive branch priorities, legislative priorities, and other rules and regulations affecting small business

Current Small Business Environment

Based upon comparative research among other states, Alabama has a relatively positive environment for starting and operating small businesses. Numerous national ranking and surveys of business “friendliness” consider Alabama’s tax environment, ease of hiring new employees, legal system, and other key factors as conducive for small business success.

The U.S. Small Business Administration’s Office of Advocacy released the following information in Alabama’s 2016 Small Business Profile:

- Alabama is home to 382,524 small businesses.

- Small businesses represent 96.7 percent of all businesses with employees in Alabama and employ about 47.7 percent of the state’s private-sector workforce.
- Small businesses with fewer than 100 employees have the largest share of small business employment.
- The three Alabama industries with the most small business jobs are: Health Care and Social Assistance; Accommodation and Food Services; and Retail Trade.
- The number of minority-owned firms increased by 30.7 percent between 2007 and 2012.
- Small businesses made up 81.2 percent of Alabama exporting companies and generated 15.8 percent of Alabama’s total known export value.

The state’s overall business climate has seen improvement throughout the year. Alabama’s unemployment rate steadily declined throughout most of 2016. In August 2016, the unemployment rate reached 5.4 percent, the lowest rate since May 2008. Manufacturing employment has also increased, reaching near record numbers in August 2016. Over the year, wage and salary total employment increased by 18,000 with gains in the trade, transportation, and utilities sector, the education and health services sector, and the manufacturing sector, among others.

Small Business Interaction with State Government

Small businesses understand that many of the regulations affecting business activity are managed by the executive branch agencies through policies and management. Licensing, permitting, and tax collection are all functions of the executive branch and its agencies, which the Governor manages directly. These entities interact with small businesses on a regular basis, and thus it is important to ensure that processes and procedures that guide those interactions work smoothly and consistently for small business customers.

It is also important for executive agencies to enable small business development by encouraging growth and success rather than undermining it with the proverbial “red tape,” onerous rules and regulations, lack of transparency, accountability, and customer service. It is imperative that small business owners and agency personnel constantly evaluate policies and procedures to ensure that the costs of regulation and compliance do not exceed the benefit of the intended purpose.

Finally, SBC members are often leaders in their local business communities and are able to provide “two-way traffic” for information and communications to the Governor. Members already do an excellent job of communicating with local media, Chambers of Commerce, trade associations, and other business networks to share updates and accomplishments. They also use these networks to gather feedback and provide input on policies and regulations affecting small businesses at SBC meetings. These diverse, statewide informal networks will continue to provide valuable perspectives on what small businesses experience around the state and on an ongoing basis.

IV. ORGANIZATION AND APPROACH

The Alabama Small Business Commission was planned and conceived by Governor Bentley as a body made up of direct owners and managers of small businesses from around the state. Currently the Commission has thirty members, and is the first known entity throughout the United States. Commission appointments are for two years with a two-year reappointment option.

The Governor determined that for the purposes of selecting a membership for this Commission, a small business would be defined as a private company headquartered in Alabama with at least one full time employee and fewer than fifty employees. Other governmental entities, particularly at the federal level, use numbers as high as five hundred employees to define a small business. In Alabama, more than ninety-nine percent of all private companies have fewer than five hundred employees, so that common metric was not considered a useful, distinguishing characteristic.

Governor Bentley also recognized that the Commission, consisting of full-time business owners, would need the support and subject matter expertise of government and other affiliated organizations in order to navigate the government and policy world. For this reason, Governor Bentley also organized the Advisory Committee, which consists of executive agency heads, economic development leaders, and other corporate and association representatives, totaling fourteen members. These individuals provide background information, technical assistance, and serve as a material resource to the SBC. They provide guidance on current practices and proposed recommendations, as well as information and data needed to bolster decision-making by the SBC members. The Advisory Committee members attend all meetings and serve as a tremendous resource to the SBC. The Committee does not vote on SBC recommendations but does provide valuable input on matters relating to state government practices, existing policies and procedures, and local government relationships.

Based on the initial successes of the SBC and the widespread belief that it would present significant value to the small business community and state government going forward, the Governor signed into law Act 2015-450 during the 2015 legislative session which permanently established the Alabama Small Business Commission and Advisory Committee.

In terms of executive branch organization, the Act determined that the SBC would have an organizational link with the Department of Commerce, as a natural function of economic and business development and would report findings and communicate recommendations directly to the Governor. While in practice this organization did not change the goals or function of the SBC, it did secure the Commission's future as an executive branch entity and a vital contributor to small business development and policy in Alabama.

The Commission and Advisory Committee meet quarterly in person or by teleconference, and will meet in smaller subcommittees on an as-needed basis. All meetings are posted through the Secretary of State's office on Open Meetings. The majority of meetings have been held in Montgomery for ease of access and as a central location geographically; however, other sites have and will be used for special programs, tours,

and site visits intended to educate members on small business opportunities, challenges, and special topics.

Atlas Alabama

Atlas Alabama (www.atlasalabama.gov) is a free online comprehensive resource for entrepreneurs and small business owners throughout the state interested in starting or expanding a small business. The website launched in the fall of 2014 and works in partnership with the SBC to facilitate and promote small business development.



Charting the course to small business success

Based on initial feedback from citizens and SBC members following the rollout of the website, Governor Bentley issued Executive Order 3 on February 17, 2015, which directed all relevant cabinet members, state agencies, and constitutional officers to assemble and participate in discussions around how to integrate state-level services and information on Atlas Alabama to better promote small business development. The goal is to simplify and streamline the process for obtaining basic, comprehensive information related to the full life cycle of a business: launching, growing, managing, and even exiting a business.

As conceived, the website will include information, checklists, and helpful links to state agency websites so that entrepreneurs can follow the steps required to launch or manage existing businesses. Also, when needed, aspiring entrepreneurs can get business support and assistance through agency personnel and affiliated partners so they can be confident they are satisfying all state-level requirements. Atlas Alabama will help “customers” answer basic questions as completely and easily as possible, such as:

- “What do I need to do to start a business?”
- “Where do I go to get financing?”
- “What information do you have that can help make my business more successful?”

The goal is to make Atlas Alabama as helpful and informative for small business users as possible and continually update the services to meet the changing needs of small businesses in Alabama. Atlas Alabama continues to evolve as new features are added and greater integration with state and local resources continues to grow.

V. INITIATIVES AND ACTIVITIES

Legislative Action

One of the goals of the SBC is to formulate, advocate, and support policies that will positively impact small businesses in Alabama in terms of encouraging new business creation and promoting the growth and success of existing businesses. The SBC achieves this goal through recommendations for legislative and executive action. In 2016, the SBC actively developed and voted to support numerous legislative items designed to benefit small businesses in the state. Below please find summaries of legislative accomplishments.

- **Health Savings Account Deduction**

HB 109 by Rep. Becky Nordgren

SB 131 by Sen. Paul Sanford

Alabama is currently one of only three states not to allow deductions for contributions to Health Savings Accounts (HSA). The bill creates a state income tax deduction for contributions to HSAs. The legislation would allow for deductions at the same level as for federal tax returns. It also establishes an annual deduction limit (federal limits will be announced annually). The legislation would take effect for the 2018 tax year.

Final Result: HB 109 passed and was enacted as Act 2016-345.

- **Apprenticeship Bill**

HB 217 by Rep. Alan Baker

SB 90 by Sen. Arthur Orr

This bill is designed to encourage small businesses to hire apprentices through the use of tax credits for new hires meeting stated requirements. The definition of apprentice is defined by the U.S. Department of Labor 29 C.F.R. Part 29.4. The legislation includes entities under subchapters S, K, LLC, or PC. There is a maximum claim for up to five apprentices employed at one time. The tax credit per apprentice is \$1,000, for use for up to four years. The apprentice must work for at least seven months in the first year for which the credit can be claimed. The total allowed credits claimed statewide is capped at \$3,000,000 and continues through 2021, unless extended by act of the Legislature.

Final Result: SB 90 passed and was enacted as Act 2016-314.

- **Income Tax Filing Date Conformity**

HB 251 by Rep. Anthony Daniels

SB 263 by Sen. Quinton Ross

This bill will require that Alabama income tax return dates conform to their federal counterparts, which have recently changed. Current Alabama law specifies that a calendar year filer must file their Alabama Corporate Income Tax Return on or before March 15, following the close of the calendar year and their Alabama Individual Income Tax Return on or before April 15, following the close of the calendar year. For all fiscal year filers, the return is due on or before the fifteenth date of the third month following the close of the tax period. These dates conform to the Internal Revenue Service's new filing requirements. The bill also specifies that the payment of the return be made on or before the due date of the original return.

Final Result: SB 263 passed and was enacted as Act 2016-412.

- **Small Business Tax Credit** (aka Alabama Small Business Jobs Act)

HB 36 by Rep. Kyle South

This small business tax credit is essentially a modified, improved version of an expiring incentive designed to encourage small business hiring. The bill allows small businesses to claim a one-time tax credit of \$1,500 for the hiring of qualified new employees, applicable in the tax year for which the employee completes twelve months of employment. It applies to small businesses with fewer than seventy-five employees and requires a \$40,000 annual wage for the new hire.

Final Result: HB 36 passed and was enacted as Act 2016-188.

- **Right to Work Constitutional Amendment**

HB 37 by Rep. Arnold Mooney

This bill calls for a constitutional amendment to affirm that Alabama is and will remain a "right-to-work" state. Upon passage, the amendment would be presented to Alabama voters in the November 2016 General Election. The bill establishes as a point of public policy that the right of a person to work in the State of Alabama cannot be denied or abridge on membership or non-membership in a labor union. An employer may not require that a person become a union member as a requirement for employment or abstain from membership. A constitutional amendment would make it much harder to change from Alabama's current status as a right-to-work state. It would also potentially aid economic development efforts by assuring existing businesses and recruited companies of the state's workforce practices.

Final Result: HB 37 passed and was enacted as Act 2016-86. The Constitutional Amendment passed in the 2016 General Election with 70 percent approval.

- **Uniform Minimum Wage Bill**

HB 174 by Rep. David Faulkner

The bill would prohibit Alabama cities and counties from establishing their own minimum wage rates. The bill imposes limits on the wages and benefits they can negotiate with employers looking to locate in their areas.

Final Result: HB 174 passed and was enacted as Act 2016-18.

- **Rate Notification Bill**

HB 289 by Rep. Anthony Daniels

SB 278 by Sen. Paul Sanford

The legislation would require local taxing jurisdictions to notify the Department of Revenue sixty days in advance of implementing a tax change. Currently, the notification period is only thirty days, and the taxpayer is held liable for filing an incorrect tax rate. According to this legislation, if the taxing jurisdiction provides an incorrect tax rate, the business and/or taxpayer would be held harmless for payments at an incorrect rate. The bill also includes multiple proposed changes to the contracting relationship between the Department of Revenue and local governments for tax collection, services, and remuneration.

Final Result: SB 278 was passed by the House but died in the Senate.

- **Veterans Employment Act** (previously known as Heroes for Hire)

HB 179 by Rep. Jim Patterson

SB 75 by Sen. Gerald Dial

The legislation encourages small businesses to hire unemployed veterans through the establishment of a tax credit for employers. The previous law required that the veteran must have concluded active military service less than two years prior to the hire date. The proposed legislation allows small businesses to claim the tax credit for the hiring of any veteran, regardless of the date of discharge from active military service. The tax credit is only applicable to small businesses with fewer than fifty employees. The Alabama Department of Labor must verify the unemployment status of the veteran, as evidenced by the veterans claiming or being eligible to claim unemployment benefits. The veteran must also meet certain Alabama residency requirements for the business to claim the credit.

Final Result: SB 75 passed the Senate but died in the House.

Executive Agency Action

Working with the Governor and his Cabinet, including several members of the Advisory Committee, the SBC successfully designed and proposed initiatives in 2016 that were implemented by the executive branch and did not require legislative action. The SBC considers these to be prime opportunities to impact small business success with direct executive action in a variety of ways including communications and public relations, agency protocols and policies, and specific programmatic opportunities. This year, the SBC pursued the initiatives as outlined below.

- **Veteran-Owned Business Decal**

In January, the SBC, in conjunction with Governor Bentley and the Alabama Executive Veterans Network, announced the launch of the “Veteran-Owned Business” decal. Alabama is a pro-business and pro-veteran state, and the program is aimed at recognizing the approximately 25,000 Alabama veteran-owned businesses, according to the U.S. Census. The official announcement brought together key leaders in Alabama including Governor Robert Bentley, Lt. Governor Kay Ivey, and U.S. Representative Martha Roby. Several veteran business owners were also in attendance. More than 3,000 decals have been distributed to Alabama veteran-owned businesses.



- **Advisory Committee Appointments**

This year, the SBC welcomed the addition of two new appointments to the Small Business Advisory Committee. Governor Bentley appointed Nichelle Nix, Director of the Governor’s Office of Minority Affairs, and Paulette Risher, Program Director for Veteran Employment Services with Still Serving Veterans, to the Advisory Committee. These appointments have worked in their respective offices to assist small businesses and small business employees and will bring a wealth of knowledge to the Committee and serve as valuable resources to the Commission.

- **“Small Business Saturday” Proclamation**

The SBC worked with the Governor and his staff to promote “Small Business Saturday” in Alabama, which was November 26, 2016, the day after Black Friday. The Governor signed a proclamation recognizing this date as Small Business Saturday in Alabama in an effort to encourage Alabamians to support and patronize small and independent businesses.

- **“Apprenticeship Week” Proclamation**

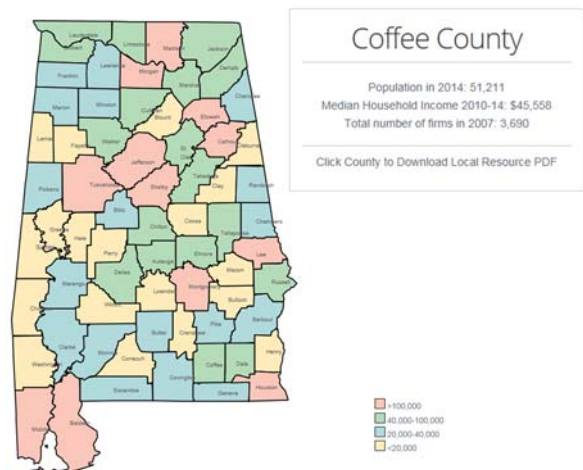
The SBC worked with the Governor and his staff and the Alabama Department of Commerce, Workforce Development Division to promote “Apprenticeship Week” in Alabama, which was November 14 through November 20, 2016. The Governor signed a proclamation recognizing this week as Apprenticeship Week in Alabama in an effort to highlight the creation of Apprenticeship Alabama, an entity which will provide the leadership and infrastructure to ensure the advancement and expansion of Registered Apprenticeships by assisting employers with access to the tools and human capital needed to advance workforce and economic development.

Other Activities

Not all of the Commission’s activity requires legislative or executive action. SBC members met several times this year to discuss and address a variety of issues important to the small business community and to benefit from educational presentations from members of the Advisory Committee and other organizations. Members also continue to be active in their communities, sharing ideas for business development and employment growth as well as advancing small business policy initiatives. The following are initiatives and events of note to the Commission:

- **Atlas Alabama**

Atlas Alabama, the state small business website, continues to evolve to meet the needs of constituents. This year, Atlas Alabama continued its partnership with state agencies, counties, and cities to add their information to the website for the convenience of small business owners. Site visitors can use the interactive County Directory Map and Municipality Directory to access county and city landing pages. The top twenty counties and cities by population have a landing page. All other counties link to a Local Resources PDF with local resource contact information, small business development centers, taxpayer service centers, business license offices, and area chambers of commerce. Atlas Alabama continues to develop landing pages for counties and cities that do not have a web presence at no cost to the county or city. Helpful information on utilities, news, and information is updated on a timely basis. Finally, a home page redesign is in progress to highlight key features and reflect the growth of Atlas Alabama.



This year, the Alabama Department of Revenue (ADOR) also incorporated a ten-minute overview on the benefits and uses of Atlas Alabama in their new Business Essentials for State Taxpayers

(B.E.S.T.) Seminars, which were conducted in ADOR's nine Taxpayer Service Centers around the state. In the nine months in which B.E.S.T. Seminars were conducted in 2016, over five hundred business taxpayers were introduced to Atlas Alabama. ADOR's Atlas Alabama presentation is included in the appendix to this report.

- **Federal Overtime Rule**

In May, the U.S. Department of Labor announced the Final Rule on Overtime which updates overtime regulations and defines and delimits the exemptions for executive, administrative, professional, outside sales, and computer employees under the Fair Labor Standards Act. The effective date of the Final Rule was December 1, 2016. The key provisions of the Final Rule are:

- i. Sets the standard salary level at the 40th percentile of earnings of full-time salaried workers in the lowest-wage Census Region, currently the South (\$913 per week; \$47,476 annually for a full-year worker).
- ii. Sets the total annual compensation requirement for highly compensated employees subject to a minimal duties test to the annual equivalent of the 90th percentile of full-time salaried workers nationally (\$134,004).
- iii. Establishes a mechanism for automatically updating the salary and compensation levels every three years to maintain the levels at the above percentiles and to ensure that they continue to provide useful and effective tests for exemption.

Fitzgerald Washington, Secretary of the Alabama Department of Labor, presented an overview of the Final Rule to SBC members and explained its effect on small businesses. Essentially, employers will have to decide what action(s) may be necessary in order to comply with the rule:

- i. Keep an employee and pay a higher wage and create new job responsibilities.
- ii. Pay the new amount for overtime or reduce overtime hours.
- iii. Move an employee to non-exempt status.

The Final Rule creates tremendous burdens on all businesses, with 44 percent of small businesses affected, according to the National Federation of Independent Business estimates. Small business owners must decide whether they can afford the new minimum salary threshold for non-exempt employees; and if not, if they can pay overtime for work in excess of forty hours a week. Changing the employment status of an employee may also jeopardize working environments and employee morale, given the perception of a demotion if the employment status is changed from exempt to non-exempt. Employers will also find themselves with an increased responsibility to manage payroll and job descriptions more so than before the rule was announced. Finally, there will be fewer salaried, managerial positions available, meaning less opportunity for growth.

In September, NFIB and a number of business groups filed suit in the U.S. District Court for the Eastern District of Texas to block implementation of the rule. A coalition of twenty-one state attorneys general, including Alabama, filed a separate action in the same jurisdiction. On

November 22, 2016, the court granted the states' petition for an injunction, temporarily halting the implementation of the rule nationwide. The court's next decision will focus on NFIB's motion for summary judgement, in which the legality of the overtime rule will be decided. The court's ruling is a victory for small business owners who remain opposed to the rule.

- **Commission Meetings**

The SBC met via teleconference for three of its meetings this year and held one meeting on-site at Hyundai Motor Manufacturing Alabama in Montgomery, Alabama. Each meeting focused on current issues facing small businesses and provided the opportunity for members of the Advisory Committee and outside organizations to present relevant information to members.

As previously mentioned, Secretary Washington presented on the new Federal Overtime rules during the June meeting. Special presenters at the September meeting were: Sidney Hoover, Executive Director of Alabama Communities of Excellence (ACE); Jim Byard, Director of the Alabama Department of Economic and Community Affairs; and Richetta Echols, Specialist at Hyundai Motor Manufacturing Alabama.

VI. NOTES ON IMPLEMENTATION AND RESULTS

Legislative successes are often defined by whether a piece of legislation passed or failed. The impact on small business often lies with the state's execution of a specific policy or procedure, or how tax incentives or regulatory burdens change over time. These policy changes ultimately affect small business profitability, hiring decisions, capital investments, and expansion plans. One factor that is often overlooked or underestimated is the impact on future generations of potential entrepreneurs. For example, does a policy or regulation encourage or discourage new business creation? Does it raise existing hurdles to new business formation or lower them?

Given the nature of legislation today, many detailed policy prescriptions may impact only subsets of the small business segment in the Alabama economy. A potential new law may be vitally important to a specific industry and then have no impact whatsoever on another industry. Furthermore, changes to the small business environment on a macro level may be felt years down the line, given the natural growth and impact of incentives and policy changes on businesses over time.

For these reasons, it is often difficult to link statewide metrics – across the entire small business community – with individual pieces of legislation. Nevertheless, the SBC endeavors to identify policy and program initiatives that will have far-reaching effects on small business statewide. This does not, however, mean that in total, many specific pieces of legislation will not have the cumulative effect of dramatically improving the business environment in which small businesses operate.

Aside from the success of specific program and policy implementations, and their related measure, the SBC anticipates that the Governor and State of Alabama will ultimately see important improvement across several key statewide metrics, including:

- Increasing contribution from small business to the State GDP
- Increases in the number of small businesses formed each year
- Increasing number of small business hires
- Decrease in small business “deaths” (closures, bankruptcies)

Advisory Committee participation has helped the SBC to access such information at the state level and will continue to do so. The Labor Market Information division at the Department of Labor tracks many of these metrics and in even more detail by industry and geography.

A significant advantage of the SBC's status as a permanent, codified entity is that members will have the opportunity to see the results of implemented policies over time and still be in a position to draw conclusions and act up on the results. This should also place a renewed emphasis on the importance of establishing and monitoring metrics for success.

VII. AREAS OF INTEREST FOR 2017

Several topics have generated considerable discussion with SBC members this year and will likely emerge as key areas of interest for the coming year. While no specific action items or recommendations have been formed at this time, the SBC is likely to continue exploring legislative and executive actions to address these areas of opportunity. The topics include but are not limited to:

- Amend the Alabama Administrative Procedure Act to require state agencies to give notice whether the proposed rule, amendment, or repeal of the rule relates to or affects in any manner any litigation which the agency is a party to or relates to or affects any judicial decision concerning the subject matter of the proposed rule.
- Amend Code of Alabama, Section 11-51-90B.7(a) to include language that provides in no case shall a business license be required for the simple traveling through a municipality.
- Allow Alabama employers with fewer than fifty employees to qualify for an income tax or financial institution excise tax credit for hiring unemployed veterans regardless of when the veterans were discharged from active service.
- Update the sales and use tax laws to require local governments to notify the Alabama Department of Revenue at least sixty days prior to the effective date of a new levy or rate change and to allow for adequate time in order to provide sellers and vendors with the correct local information.

VIII. CONCLUSION

As the SBC concludes its second full year of operation, members rightfully take pride in the legislative and executive branch accomplishments achieved this year. The SBC developed a series of recommendations and successfully contributed to the passing and signing into law of six out of eight legislative priorities. During the upcoming 2017 Legislative Session, we expect to see additional discussion and possible legislative action on the two bills which did not pass this year. The preliminary topics of interest in Section VII also provide a glimpse of the types of issues members are actively discussing.

The SBC looks forward to 2017 and the opportunity to address new small business priorities in Alabama. The end of this year marks the conclusion of SBC members' initial appointments for a two-year term. Members have a two-year reappointment option, which the majority of our members have elected to do by requesting reappointment from the appropriate appointing authority. In 2017, the SBC will welcome the appointment of five new SBC members, bringing new perspectives and insights to benefit the Commission and small business in Alabama.

The SBC will continue to meet regularly in person or by teleconference and may, if needed, organize subcommittees in order to focus on key opportunities and issues for the year. The SBC also plans to further develop the Atlas Alabama website with more advanced functionality, information, and services, making it a comprehensive and authoritative site for Alabama small business resources and information.

The SBC is confident and committed to the fact that small businesses will lead the way with economic growth and employment opportunities for the citizens of Alabama. The Alabama Small Business Commission and Advisory Committee members appreciate the opportunity to serve the Governor and the citizens of Alabama in this worthy effort.

IX. APPENDIX

During the course of the year, the SBC developed legislative recommendations and supported numerous executive branch initiatives. In some cases, these actions resulted in, or contributed to, formal actions by state government; others resulted in work product of note. For that reason, the SBC has assembled many such examples for your review and records.

In the attached Appendix, please find the documents listed below:

- A. Executive Order 47 – Establishing the SBC
- B. Act 2015-450 – Codifying the SBC
- C. SBC Recommended Bills – 2016 Legislative Session
 - i. Health Savings Account Deduction – Act 2016-345
 - ii. Apprenticeship Bill – Act 2016-314
 - iii. Income Tax Filing Date Conformity – Act 2016-412
 - iv. Small Business Tax Credit – Act 2016-188
 - v. Right to Work Constitutional Amendment – Act 2016-86
 - vi. Uniform Minimum Wage Bill – Act 2016-18
- D. Executive Proclamations
 - i. Small Business Saturday Proclamation
 - ii. Apprenticeship Week Proclamation
- E. Veteran-Owned Business Decal
- F. Atlas Alabama Presentation – Alabama Department of Revenue



2016 ANNUAL REPORT

APPENDIX

APPENDIX

A.	Executive Order 47 – Establishing the SBC.....	iii
B.	Act 2015-450 – Codifying the SBC.....	iv
C.	SBC Recommended Bills – 2016 Legislative Session.....	v
	1. Health Savings Account Deduction – Act 2016-345	
	2. Apprenticeship Bill – Act 2016-314	
	3. Income Tax Filing Date Conformity – Act 2016-412	
	4. Small Business Tax Credit – Act 2016-188	
	5. Right to Work Constitutional Amendment – Act 2016-86	
	6. Uniform Minimum Wage Bill – Act 2016-18	
D.	Executive Proclamations.....	vi
	1. Small Business Saturday Proclamation	
	2. Apprenticeship Week Proclamation	
E.	Veteran-Owned Business Decal.....	vii
F.	Atlas Alabama Presentation – Alabama Department of Revenue.....	viii

A. EXECUTIVE ORDER 47 – ESTABLISHING THE SBC

EXECUTIVE ORDER NUMBER 47

WHEREAS, the people of the State of Alabama have a vital interest in long-term public policies for the economic, physical and human resource development of small business resources in the State of Alabama as a whole and of each of its regions;

WHEREAS, small business is the engine of job growth, creating three out of four jobs, and small businesses are an integral part of the framework in the American economic system, ensuring the preservation and expansion of free enterprise, vigorous competition and consumer-driven markets, essential elements for the economic wellbeing of a free people;

WHEREAS, formulating policies, encouraging innovation, and discussing issues critical to the economic growth of small, independent businesses and their interests will encourage the formation of and foster the growth of small businesses in the State of Alabama;

WHEREAS, it is in the best interest of the people of the State of Alabama that small businesses assist in the development of public policies that minimize cumbersome and unnecessary regulations and complexity for small business owners; and,

WHEREAS, the State Government should be an advocate for small business and entrepreneurs who work to create additional opportunities for new and growing small businesses and sustain those which are already in existence by providing a venue through which the voice of small business owners may be heard.

NOW, THEREFORE, based upon these considerations and for other good and valid reasons thereto, I, Robert Bentley, Governor of the State of Alabama, by virtue of the authority vested in me by the Constitution and laws of the State of Alabama, do hereby create the **Alabama Small Business Commission**, hereinafter referred to as "the Commission," which shall serve as an advisory body to the State in formulating and promoting policies relating to small business, and the **Alabama Small Business Advisory Committee**, hereinafter referred to as "the Advisory Committee," which shall serve as a technical and informational resource to the Commission.

The Commission shall be composed by the following appointees, who shall serve a two year term with the option of a two year reappointment:

- Fifteen appointments by the Governor of the State of Alabama
 - Seven appointments, one for each Congressional district
 - One appointment from three recommendations by the Alabama Homebuilders Association
 - One appointment from three recommendations by the Alabama Retail Association
 - One appointment from three recommendations by the Alabama Bankers Association
 - One appointment from three recommendations by the Medical Association of Alabama
 - One appointment from three recommendations by the Alabama Farmers Federation
 - One appointment from three recommendations by the Alabama Trucking Association

- One appointment from three recommendations by the Alabama Association of General Contractors
- One appointment from three recommendations by the Alabama Automobile Dealers Association
- The Governor may make additional appointments as necessary
- Two appointments by the Lieutenant Governor of the State of Alabama
 - One appointment from three recommendations by the Alabama Forestry Association
 - One at-large appointment
- Two appointments by the Speaker of the House of Representatives
 - One appointment from the Service/Hospitality/Tourism Industry sector
 - One appointment of a current House member
- Two appointments by the President Pro Tempore of the Senate
 - One appointment from the Manufacturing Industry sector
 - One appointment of a current Senate member

The Advisory Committee will include the following members:

- The Commissioner of the Department of Revenue, or his or her designee
- The Commissioner of the Department of Labor, or his or her designee
- The Secretary of the Department of Commerce, or his or her designee
- A representative of the Alabama Association of Chambers of Commerce, appointed by the Governor
- A representative of the Economic Development Association of Alabama, appointed by the Governor
- A representative of the Association of County Commissions of Alabama, appointed by the Governor
- A representative of the Alabama League of Municipalities, appointed by the Governor
- A representative of the Utility Industry, appointed by the Governor
- A representative of the Two-Year College System, appointed by the Governor
- Additional appointments at the Governor's pleasure

All members appointed by the Governor shall serve at the pleasure of the Governor.

BE IT ORDERED, that the Commission will serve as an advisory body in formulating policies, encouraging innovation, and discussing issues critical to the economic growth of small and independent businesses and their interest in the State of Alabama. Furthermore, the Commission will promote policies to assist new business start-ups and expansion of existing businesses. The Commission will meet at least quarterly and additionally, at the call of the Chair. The Commission shall present an annual report to the Governor at the end of each calendar year beginning in December 2015.

BE IT FURTHER ORDERED, that the Chair of both the Commission and Advisory Committee will be the State Director of the National Federation of Independent Businesses, who shall be a voting member of the Commission. An Executive Director may be appointed by the Governor, serving at the Governor's pleasure, to manage the responsibilities of the Commission.


BE IT FURTHER ORDERED, that Commission membership shall be business owners or their designee representing businesses with fifty or fewer employees.

BE IT FURTHER ORDERED, that the Advisory Committee provide technical assistance and serve as an information resource to the Commission as the Commission members explore best practices and areas of reform including current rules, regulations, and existing state statutes. The Advisory Committee members shall attend all meetings of the Commission as non-voting attendees. The Advisory Committee will provide guidance on the proposed recommendations as set forth by the Commission.

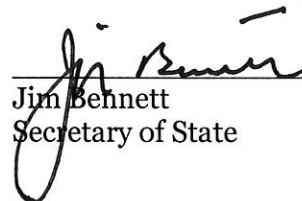
BE IT FURTHER ORDERED, that this Executive Order shall become effective immediately upon signing and shall remain in force until such time as it is modified or rescinded by the Governor.

DONE AND ORDERED this 15th day of September, 2014.




Robert Bentley
Governor

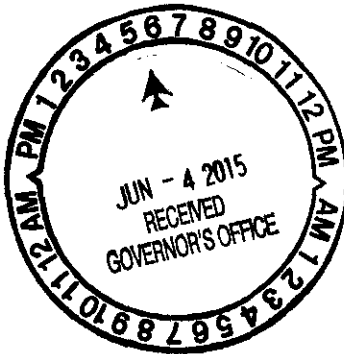
Attested:


Jim Bennett
Secretary of State

B. ACT 2015-450 – CODIFYING THE SBC

ACT No. 2015 - 450

1 HB554
2 168555-5
3 By Representatives Baker, Harper, Collins, Shiver, Hill (M),
4 McCutcheon, Weaver, Gaston, Sessions, Moore (B), Johnson (K),
5 Nordgren, McMillan, Ingram and Davis
6 RFD: State Government
7 First Read: 23-APR-15



1
2 ENROLLED, An Act,

3 Relating to the Department of Commerce; to transfer
4 various departments, programs, duties, functions, boards, and
5 committees of the Department of Economic and Community Affairs
6 and the Department of Postsecondary Education to the
7 Department of Commerce; to transfer certain property,
8 employees, and appropriations to the Department of Commerce;
9 to reorganize the newly constituted Department of Commerce and
10 provide for its duties and functions; to amend and renumber
11 Sections 41-9-201, 41-9-202, 41-9-202.1, and 41-9-203 as
12 Article 1, Chapter 29, of Title 41 of; to add Section 41-29-5
13 to; to amend and renumber Sections 41-9-760 to 41-9-767,
14 inclusive, as Division 1, Part 1, Article 2, Chapter 29 of
15 Title 41 of; to add Part 2 to Division 3, Article 2, Chapter
16 29 of Title 41 of; to add Division 4 to Article 2, Chapter 29
17 of Title 41 of; to add Division 1 to Article 3, Chapter 29 of
18 Title 41 of; to add Division 2 to Article 3, Chapter 29 of
19 Title 41 of; to amend and renumber Sections 41-9-1080 to
20 41-9-1086, inclusive, as Division 3, Article 3, Chapter 29 of
21 Title 41 of; to amend and renumber Sections 16-66-1 to
22 16-66-8, inclusive, as amended by Act 2014-16, 2014 Regular
23 Session, as Division 4, Article 3, Chapter 29 of Title 41 of;
24 to add Division 5 to Article 3, Chapter 29 of Title 41 of; to

1 amend and renumber Section 41-23-7; and to repeal Section
2 41-9-4, of the Code of Alabama 1975.

3 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

4 Section 1. A heading for Chapter 29 (commencing with
5 Section 41-29-1) is added to Title 41 of the Code of Alabama
6 1975, to read as follows:

7 Chapter 29. Department of Commerce

8 Section 2. A heading for Article 1 (commencing with
9 Section 41-29-1) is added to Chapter 29 of Title 41 of the
10 Code of Alabama 1975, to read as follows:

11 Article 1. General Provisions.

12 Section 3. Sections, 41-9-201, 41-9-202, 41-9-202.1,
13 and 41-9-203 of the Code of Alabama 1975, are amended and
14 renumbered to read as follows:

15 "~~§41-9-201.~~ §41-29-1.

16 "(a) (1) There is hereby created the Department of
17 Commerce within the office of the Governor and directly under
18 his or her supervision and control. The Department of Commerce
19 shall be headed by the Secretary of Commerce, who shall be a
20 person possessed with extensive responsible experience in
21 development of economic, human, and physical resources and
22 promotion of industrial and commercial development. The
23 secretary shall be appointed by the Governor and serve at his
24 or her pleasure at a salary of any reasonable amount not to
25 exceed by forty thousand dollars (\$40,000) the highest

1 authorized salary for employees of the Department of Commerce
2 who are subject to the Merit System law. In fixing such
3 salary, the Governor shall give due consideration of the
4 salaries of comparable positions in other states and in
5 private industry. All other employees necessary to carry out
6 the duties and functions of the Department of Commerce shall
7 be employed subject to the Merit System law. In addition to
8 any other employees, there may be employed a total of eight
9 assistant secretaries for the office, who shall not be subject
10 to the Merit System law and whose compensation shall be
11 determined by the secretary.

12 "(2) The eight additional assistant secretaries
13 shall be persons experienced in industrial and commercial
14 development for at least the two years prior to their
15 employment. Compensation for the eight additional assistant
16 secretaries shall not exceed the amount of compensation paid
17 for the highest classification of Merit System employees
18 employed by the Department of Commerce.

19 "(3) The makeup of the assistant secretaries shall
20 be inclusive and should reflect the racial, gender,
21 geographic, urban/rural, and economic diversity of the state.

22 "(b) On the effective date of the act adding this
23 amendatory language, the Department of Commerce shall be
24 comprised of the following divisions: The Business Development
25 Division and the Workforce Development Division. Each division

1 shall be headed by a deputy secretary who shall be appointed
2 by the Secretary of Commerce outside of the classified service
3 and who shall serve at the pleasure of the secretary at a
4 salary of any reasonable amount not to exceed by ten thousand
5 dollars (\$10,000) the highest authorized salary for employees
6 of the Department of Commerce who are subject to the Merit
7 System law. The deputy secretary of each division shall report
8 to the Secretary of Commerce.

9 "(b)(c) The Governor, through the Department of
10 Commerce, shall encourage comprehensive and coordinated
11 planning and programming of the affairs of state government.

12 "All economic development functions as defined in
13 subdivision (12) of Section 36-25-1 or otherwise engaged in by
14 any employee, department, agency, or body corporate in the
15 executive branch of the state shall be pre-approved by the
16 Secretary of Commerce or the Governor."

17 "(c)(d) The Governor may direct any state department
18 or other agency of state government directly under his or her
19 control and supervision to furnish the Department of Commerce
20 with such personnel, equipment, and services as are necessary
21 to enable it to carry out its responsibilities and duties and
22 prescribe the terms thereof, including reimbursement of costs
23 thereof.

24 "(e)(1) The Legislature finds and declares that the
25 Alabama Community College System consists of comprehensive

1 community and technical colleges and the Alabama Technology
2 Network, an effective workforce development initiative. The
3 Alabama Community College System provides a unified system of
4 institutions delivering excellence in academic education,
5 adult education, and workforce development initiatives that
6 are responsive to industry needs from highly specialized
7 training programs that help prepare entry level employees to
8 meet growing demands.

9 "(2) Notwithstanding any other provision of the act
10 adding this subsection, the Alabama Community College System
11 shall continue to provide a wide range of career-technical
12 courses and short-term training for job-specific
13 certifications.

14 ~~"§41-9-202. §41-29-2.~~

15 "(a) The Department of Commerce shall be the
16 principal staff agency of the executive branch to plan with
17 the other departments of state government and with other
18 governmental units for the comprehensive development of the
19 state's human, economic and physical resources and their
20 relevance for programs administered by the state and the
21 governmental structure required to put such programs into
22 effect. It shall provide information, assistance and staff
23 support by all appropriate means. The Department of Commerce
24 shall perform all the duties and exercise all the powers and
25 authority relative to state regional and local planning and

1 industrial development heretofore vested in the Alabama
2 Development Office. All books, records, supplies, funds,
3 equipment and personnel of the Alabama Development Office are
4 also hereby transferred to the Department of Commerce.

5 "(b) All of the powers and authority heretofore
6 vested in the Alabama Development Office and the Director of
7 Development shall be vested in the Department of Commerce
8 created by this ~~article~~ chapter and the Secretary of Commerce,
9 respectively. A reference in any provision of law to the
10 Alabama Development Office or the Director of Development
11 shall be deemed a reference to the Department of Commerce and
12 Secretary of Commerce, respectively.

13 "(c) Without in any way limiting the foregoing
14 general powers and duties, the Department of Commerce shall
15 have the following additional powers and duties:

16 "(1) To formulate a long-range state comprehensive
17 plan, to be submitted by the Governor to the Legislature for
18 its consideration.

19 "(2) To formulate, for approval by the Governor and
20 the Legislature, long-range plans and policies for the orderly
21 and coordinated growth of the state, including, but not
22 limited to, functional plans.

23 "(3) To prepare special reports and make available
24 the results of the agency's research, studies and other

1 activities through publications, memoranda, briefings, and
2 expert testimony.

3 "(4) To analyze the quality and quantity of services
4 required for the continued orderly and long-range growth of
5 the state, taking into consideration the relationship of
6 activities, capabilities, and future plans of local units of
7 government, area commissions, development districts, private
8 enterprise, and the state and federal governments.

9 "(5) To encourage the coordination of the planning
10 and programming activities of all state departments, agencies,
11 and institutions, local levels of government, and other public
12 and private bodies within the state.

13 "(6) To advise and consult with regional, county,
14 and local planning and development agencies.

15 "(7) To work with the state budget agency and other
16 state departments, agencies, and institutions to study and
17 review plans, programs and federal aid applications filed with
18 the federal government.

19 "(8) To survey, review, and appraise the
20 accomplishments of state government in achieving its goals and
21 objectives at the direction of the Governor and in cooperation
22 with the state budget agency.

23 "(9) To apply for and accept advances, loans,
24 grants, contributions, and any other form of assistance from
25 the federal government, the state or other public body, or

1 from any sources, public or private, for the purposes of this
2 article and to enter into and carry out contracts or
3 agreements in connection therewith and to include in any
4 contract for financial assistance with the federal government
5 such conditions imposed pursuant to federal laws as it may
6 deem reasonable and appropriate and which are not inconsistent
7 with the purposes of this ~~article~~ chapter.

8 "(10) To review and comment on all local and
9 areawide applications for federal planning assistance or to
10 delegate such authority to a regional planning and development
11 commission.

12 "(11) To exercise all other powers necessary and
13 proper for the discharge of its duties, including the
14 promulgation of reasonable rules and regulations.

15 "(d) The Department of Commerce is hereby authorized
16 to make grants from appropriations to regional planning and
17 development commissions which are certified to receive such
18 grants by the Governor under the provisions of Sections
19 11-85-50 through 11-85-55.

20 "~~§41-9-202.1~~ §41-29-3.

21 "(a) (1) The Secretary of Commerce shall be notified,
22 either orally or in writing, about the general parameters of a
23 project if an entity is considering locating or expanding a
24 facility at a site within this state and intends to claim any
25 of the incentives provided by the State of Alabama that are

1 described in subdivision (2). The required notification should
2 be made as soon as the project's parameters are generally
3 known or when a site or sites have been identified by an
4 investing entity or entities or a visit is made to the State
5 of Alabama by the entity or its representative. The initial
6 required notification may be made on an anonymous basis (i.e.,
7 "Project Alpha") in order to protect the confidentiality of a
8 proposed project. Upon timely notifying the secretary within
9 the time frame specified in this subdivision, the secretary
10 shall transmit a letter to the company or its representative
11 acknowledging receipt of the required notification (the
12 "notification acknowledgment letter").

13 "(2) The required notification set forth in
14 subdivision (1) applies to (i) capital investment credits
15 pursuant to Act 95-187, as amended; (ii) site preparation
16 grants pursuant to Act 91-635, as amended; (iii) funding for
17 access roads and bridges through the Alabama Industrial Access
18 Road and Bridge Corporation pursuant to Act 85-549, as
19 amended; (iv) training or other assistance from the Alabama
20 Industrial Development Training Program where the annual
21 expenditures of cash is estimated to be in excess of one
22 million dollars (\$1,000,000); and (v) any direct or indirect
23 cash payment for a project from the State of Alabama, whether
24 in the form of an in-kind contribution of a site, building, or
25 equipment, or otherwise.

1 "(b) All information concerning a proposed project
2 which is provided to the secretary and the Department of
3 Commerce shall be confidential. The secretary is authorized to
4 enter into a confidentiality agreement with a prospective
5 entity which prohibits the disclosure of the identity of the
6 prospective entity and any information obtained, whether
7 orally or in writing, about the entity's proposed project.

8 "(c) All written statements of intent to claim the
9 capital credit which may be filed with the Department of
10 Revenue at anytime prior to the date on which a qualifying
11 project is placed in service pursuant to Section 40-18-191,
12 shall include the notification acknowledgment letter from the
13 secretary.

14 "(d) All applications to the State Industrial
15 Development Authority for site preparation grants pursuant to
16 Act 91-635, 1991 Regular Session, as last amended by Act
17 97-645, 1997 Regular Session, shall include the notification
18 acknowledgment letter from the secretary.

19 "(e) All applications to the Industrial Access Road
20 and Bridge Corporation for funding for access roads and
21 bridges shall include the notification acknowledgment letter
22 from the secretary.

23 "(f) All companies seeking training or other
24 assistance from the Alabama Industrial Development Training
25 Program shall file an application with the Secretary of

1 Commerce if the annual expenditure of cash is estimated to be
2 in excess of one million dollars (\$1,000,000). The application
3 shall include the notification acknowledgment letter from the
4 secretary. The secretary shall be responsible for reviewing,
5 coordinating, and processing each application. The secretary
6 shall have 30 days to process each application.

7 "(g) An application must be filed with the secretary
8 before any direct or indirect cash payments are expended for a
9 project from the State of Alabama, whether the payment is in
10 the form of an in-kind contribution of a site, building,
11 equipment, or otherwise. The application shall include the
12 notification acknowledgment letter from the secretary. The
13 secretary shall be responsible for reviewing, coordinating,
14 processing, and approving each application for direct or
15 indirect cash payments and shall have 30 days to approve or
16 deny each application.

17 "~~\$41-29-203.~~ \$41-29-4.

18 "The Governor, in carrying out his or her
19 responsibilities under this ~~article~~ chapter, may establish
20 advisory committees or councils and appoint the members
21 thereof, who shall serve at his or her pleasure. Members shall
22 serve without compensation. The Governor shall designate the
23 chairmen and such other officers as he or she may deem
24 necessary for each advisory committee or council. Advisory
25 committees or councils established pursuant to this section

1 shall meet at the call of their chairmen or of the Secretary
2 of Commerce."

3 Section 4. Section 41-29-5 is added to Article 1,
4 Chapter 29, of Title 41 of the Code of Alabama 1975, to read
5 as follows:

6 §41-29-5.

7 On the effective date of the act adding this
8 section, the Department of Commerce shall be reorganized into
9 two divisions that shall have the functions prescribed as
10 follows:

11 (1) The Business Development Division shall be
12 responsible for all of the functions of the Department of
13 Commerce as it existed before the effective date of the act
14 adding this section, including, but not limited to, small
15 business advocacy; the functions performed by the Alabama
16 Small Business Commission, created and functioning pursuant to
17 Section 41-29-240 and international trade.

18 (2) The Workforce Development Division shall be
19 comprised of the following entities which shall report to the
20 ~~chief~~ Deputy Secretary of the division: The Workforce
21 Development Division and Workforce Investment Division of the
22 Department of Economic and Community Affairs, formerly Chapter
23 23 of Title 41, the Alabama Industrial Development and
24 Training Institute, formerly functioning pursuant to Sections
25 41-9-1080 to 41-9-1086, inclusive, and the Alabama Workforce

1 Council and the regional workforce councils of the Department
 2 of Postsecondary Education, formerly functioning pursuant to
 3 Sections 16-66-1 to 16-66-8, inclusive, and the Legislative
 4 Oversight Commission of the Alabama Department of Economic and
 5 Community Affairs, formerly functioning pursuant to Section
 6 41-23-7.

7 Any transfer of personnel, appropriations, funds, or
 8 property, real or personal from the Alabama Community College
 9 System to the Department of Commerce pursuant to this
 10 subdivision, shall be made with the cooperation and approval
 11 of the Chancellor and the Board of Trustees of the Alabama
 12 Community College System.

13 Section 5. Sections 41-9-760 to 41-9-767, inclusive,
 14 are amended and renumbered as Part 1 of Division 1 of Article
 15 2 of Chapter 29 of Title 41 of the Code of Alabama 1975, to
 16 read as follows:

17 "Article 2. Business Development Division.

18 "Division 1. Office of Small Business Advocacy.

19 "Part 1. Creation and General Operation.

20 "~~§41-9-760.~~ §41-29-220.

21 "There is hereby created, within the Business
 22 Development Division of the Alabama ~~Development Office~~
 23 Department of Commerce, the Alabama Small Business Office of
 24 Advocacy for the purpose of aiding, counselling, assisting,
 25 and protecting, insofar as possible, the interests of small

1 business concerns in order to preserve free competitive
 2 enterprise and maintain a healthy state economy; and to
 3 provide information and assistance to citizens interested in
 4 entering into commercial activity.

5 "~~§41-9-761.~~ §41-9-221.

6 "For purposes of this ~~article~~, division, unless the
 7 context otherwise requires, the following words and phrases
 8 shall have the following meanings:

9 "~~(4) A.D.O. The Alabama Development Office~~ (1)
 10 DIVISION. The Business Development Division of the Department
 11 of Commerce.

12 "~~(3)~~ (2) DIRECTOR. The Director of the Alabama Small
 13 Business Office of Advocacy.

14 "~~(2)~~ (3) OFFICE. The Alabama Small Business Office of
 15 Advocacy.

16 "~~(1)~~ (4) SMALL BUSINESS. A small business, as defined
 17 in Section 25-10-3.

18 "~~§41-9-762.~~ 41-29-222.

19 "(a) The management of the office created by this
 20 ~~article~~ division shall be vested in a director, who shall be
 21 designated by the ~~director~~ deputy secretary of the ~~A.D.O.~~
 22 division.

23 "(b) The ~~A.D.O. director~~ Secretary of Commerce may
 24 assign other ~~A.D.O.~~ Department of Commerce employees or other
 25 employees in the state Merit System and exempt positions in

1 the various executive branch departments to assist the
2 director for such periods of time as are necessary to enable
3 the director to carry out his or her responsibilities.

4 "~~§41-9-763.~~ §41-29-223.

5 "The duties and functions of the office shall
6 include all of the following:

7 "(1) Serve as the principal advocate in the state on
8 behalf of small businesses, including, but not limited to,
9 advisory participation in the consideration of all legislation
10 and administrative regulations which affect small businesses.

11 "(2) Establish a central reference program and
12 general counseling service to assist small businesses.

13 "(3) Represent the views and interests of small
14 businesses before other state agencies whose policies and
15 activities may affect small businesses.

16 "(4) Enlist the cooperation and assistance of public
17 and private agencies, businesses, and other organizations in
18 disseminating information about the programs and services
19 provided by state government which are of benefit to small
20 businesses, and information on how small businesses can
21 participate in, or make use of, those programs and services.

22 "(5) Evaluate the efforts of state agencies,
23 businesses, and industry to assist minority small business
24 enterprises, and make such recommendations as may be

1 appropriate to assist the development and strengthening of
2 minority and other small business enterprises.

3 "(6) Consult with experts and authorities in the
4 fields of small business investment, venture capital
5 investment, and commercial banking and other comparable
6 financial institutions involved in the financing of business,
7 and with individuals with regulatory, legal, economic, or
8 financial expertise, including members of the academic
9 community, and individuals who generally represent the public
10 interest.

11 "(7) Determine the desirability of developing a set
12 of rational, objective criteria to be used to define small
13 business, and to develop such criteria, if appropriate.

14 "(8) To provide a center of information where a
15 person interested in establishing a commercial facility or
16 engaging in a commercial activity may be informed of any
17 registration, license, or other approval of a state regulatory
18 agency that is required for that facility or activity or of
19 the existence of standards, criteria, or requirements which
20 the laws of this state require that facility or activity to
21 meet.

22 "~~\$41-9-764.~~ \$41-29-224.

23 "Each state agency which requires a permit, license,
24 or other regulatory approval or maintains standards or

criteria with which an activity or facility must comply shall inform the office of the following:

"(1) The activity or facility that is subject to regulation.

"(2) The existence of any threshold levels which would exempt the activity or facility from regulation.

"(3) The nature of the regulatory program.

"(4) The amount of any fees.

"(5) How to apply for any permits or regulatory approvals.

"(6) A brief statement of the purpose of requiring the permit or regulatory approval or requiring compliance with the standards or criteria.

~~"§41-9-765. §41-29-225.~~

"Each state agency shall promptly inform the office of any changes in the information provided under this ~~article~~ division or the establishment of a new regulatory program. The information provided to or disseminated by the office shall not be binding upon the regulatory program of a state agency.

~~"§41-9-766. §41-29-226.~~

"For the purpose of implementing the provisions of this ~~article~~ division, the office shall establish a toll-free telephone number.

~~"§41-9-767. §41-29-227.~~

1 "Each agency of the state shall furnish to the
2 director such reports, documents, and information as the
3 director deems necessary to carry out his or her functions
4 under this ~~article~~ division. The office shall prepare and
5 submit a written annual report to the Governor and to the
6 Legislature, that describes the activities and recommendations
7 of the office.

8 Section 6. Part 2 (commencing with Section
9 41-29-240) is added to Division 1 of Article 2 of Chapter 29
10 of Title 41 of the Code of Alabama 1975, to read as follows:

11 Part 2. Alabama Small Business Commission and Small
12 Business Advisory Committee.

13 §41-29-240.

14 (a) The Alabama Small Business Commission is created
15 as part of the Office of Small Business Advocacy.

16 (b) The commission shall have the following duties:

17 (1) Formulate policies encouraging innovation of
18 small business in the state.

19 (2) Discuss issues critical to the economic growth
20 of small, independent businesses and their interests that will
21 encourage the formation of and foster the growth of small
22 businesses in the state.

23 (3) Advise the Department of Commerce in formulating
24 and promoting policies relating to small businesses.

1 (4) Act as an advocate for small businesses and the
2 entrepreneurs who work to create opportunities for new small
3 businesses and sustain those that are already in existence.

4 (5) Promote policies to assist new business
5 start-ups and expansion of existing businesses.

6 (c) The commission shall be chaired by an appointee
7 of the Governor, who shall be a voting member. The Director of
8 the Business Development Division shall be responsible for the
9 administrative functions of the commission including, but not
10 limited to, the organization of meetings, preparing the annual
11 reports, and other items as needed by the commission. The
12 commission shall be composed of the following members who
13 shall serve a term of two years with the option of being
14 reappointed to one additional term by their appointing
15 authority:

16 (1) One member from each of the congressional
17 districts of the state appointed by the Governor.

18 (2) One member appointed by the Governor from a list
19 of three names submitted by the Alabama Homebuilders
20 Association.

21 (3) One member appointed by the Governor from a list
22 of three names submitted by the Alabama Retail Association.

23 (4) One member appointed by the Governor from a list
24 of three names submitted by the Alabama Bankers Association.

1 (5) One member appointed by the Governor from a list
2 of three names submitted by the Medical Association of
3 Alabama.

4 (6) One member appointed by the Governor from a list
5 of three names submitted by the Alabama Farmers Federation.

6 (7) One member appointed by the Governor from a list
7 of three names submitted by the Alabama Trucking Association.

8 (8) One member appointed by the Governor from a list
9 of three names submitted by the Alabama Association of General
10 Contractors.

11 (9) One member appointed by the Governor from a list
12 of three names submitted by the Alabama Automobile Dealers
13 Association.

14 (10) One member appointed by the Governor from the
15 manufacturing sector.

16 (11) One member appointed by the Lieutenant Governor
17 from a list of three names submitted by the Alabama Forestry
18 Association.

19 (12) One at-large member appointed by the Lieutenant
20 Governor.

21 (13) One member appointed by the Speaker of the
22 House of Representatives from the service, hospitality, and
23 tourism sector.

24 (14) One member of the House of Representatives
25 appointed by the Speaker of the House of Representatives.

1 (15) One member of the manufacturing sector
2 appointed by the President Pro Tempore of the Senate.

3 (16) One member of the Senate appointed by the
4 President Pro Tempore of the Senate.

5 (d) To the extent possible, the commission members
6 shall be small business owners representing businesses with 50
7 or fewer employees.

8 (e) The commission shall prepare and submit an
9 annual report to the Governor no later than December 31 of
10 each year.

11 §41-29-241.

12 (a) The Alabama Small Business Advisory Committee is
13 created and shall serve as a technical and informational
14 source to the Alabama Small Business Commission. The chair of
15 the commission shall also serve as chair of the committee.

16 (b) The advisory committee shall be comprised of the
17 following members:

18 (1) The Commissioner of the Department of Revenue,
19 or his or her designee.

20 (2) The Commissioner of the Department of Labor, or
21 his or her designee.

22 (3) The Secretary of Commerce, or his or her
23 designee.

24 (4) A member representing the Alabama Association of
25 Chambers of Commerce, appointed by the Governor.

1 (5) A member representing the Economic Development
2 Association of Alabama, appointed by the Governor.

3 (6) A member representing the Association of County
4 Commissions of Alabama, appointed by the Governor.

5 (7) A member representing the Alabama League of
6 Municipalities, appointed by the Governor.

7 (8) A member representing the utility industry,
8 appointed by the Governor.

9 (9) The Chancellor of the Alabama Community College
10 System, or his or her designee.

11 (10) Additional members as the Governor deems
12 necessary.

13 (c) The advisory committee shall meet at the call of
14 the chair.

15 Section 7. Division 3 (commencing with Section
16 41-29-250) is added to Article 2 of Chapter 29 of Title 41 of
17 the Code of Alabama 1975, to read as follows:

18 Division 3. International Trade.

19 §41-29-250.

20 On the effective date of the act adding this
21 section, all functions performed by the Department of Economic
22 and Community Affairs administering international trade
23 policies and programs are transferred to the Department of
24 Commerce and shall be administered by the division.

1 Section 8. Article 3 (commencing with Section
2 41-29-260) is added to Chapter 29 of Title 41 of the Code of
3 Alabama 1975, to read as follows:

4 Article 3. Workforce Development Division.

5 Division 1. Workforce Programs.

6 §41-29-260.

7 All of the workforce programs administered by the
8 Department of Economic and Community Affairs before the
9 effective date of the act adding this section shall be
10 transferred to the Department of Commerce and administered by
11 the Workforce Development Division of the Department of
12 Commerce including, but not limited to, programs administered
13 through the federal Workforce Investment Act, Alabama Career
14 Centers, Incumbent Worker Training Program, On-the-Job
15 Training Program, Individual Training Account, Rapid Response
16 Team, youth programs, eligible training provider list, Mentor
17 Alabama, the Alabama Community Partnership for Recovery and
18 Reentry, National Emergency Grant-Occupational Skills Training
19 for Dislocated Workers, and the Alabama Disability Employment
20 Initiative.

21 Division 2. Workforce Investment.

22 §41-29-270.

23 The administration of Workforce Investment Board and
24 Local Workforce Investment Boards administered by the
25 Department of Economic and Community Affairs before the

1 effective date of the act adding this section is transferred
2 to the Workforce Development Division of the Department of
3 Commerce and, on the effective date of the act adding this
4 section, the boards shall be administered through the
5 Workforce Development Division of the department.

6 Section 9. Sections 41-9-1080 to 41-9-1086,
7 inclusive, Code of Alabama 1975, are amended and renumbered as
8 Division 3 of Article 3 of Chapter 29 of Title 41 of the Code
9 of Alabama 1975, to read as follows:

10 "Division 3. Alabama Industrial Development Training
11 Institute.

12 ~~"§41-9-1080. §41-29-280.~~

13 "The Legislature makes the following findings:

14 "(1) The Alabama Industrial Development and Training
15 Institute, hereinafter AIDT, was established in fiscal year
16 1970-1971 as a contract program reporting to the State Board
17 of Education through the Division of Vocational-Technical
18 Education. In 1976, the State Board of Education adopted a
19 resolution approving the establishment of AIDT as a mobile
20 training institute, appointed a director, established staff
21 positions and salary schedules, and mandated personnel
22 procedures for the staff identical to those with technical
23 colleges. AIDT continued operating under the Department of
24 Postsecondary Education when the Legislature established the
25 department and position of Chancellor. AIDT has been

1 continuously funded through an annual line item in the
2 Education Trust Fund budget.

3 "(2) AIDT provides quality workforce development for
4 the new and expanding businesses in the state and expands the
5 opportunities of its citizens through the jobs these
6 businesses create.

7 "(3) AIDT serves a unique role in the state by
8 providing its citizens the specific skills, knowledge, and
9 training needed to address the dynamic labor needs of new or
10 expanding businesses in a flexible manner that allows for
11 careful coordination with the time and location of the new or
12 expanding businesses and their labor needs.

13 "(4) AIDT's role in educating and training the
14 state's workforce is critical to the state's economic
15 development, job creation and retention, and AIDT's mission is
16 consistent with, and crucial to the success of, the projects,
17 and services of the Department of Commerce.

18 "~~\$41-9-1001.~~ \$41-29-281.

19 "As used in this ~~article~~ division, the following
20 words shall have the following meanings:

21 "(1) AIDT. The Alabama Industrial Development and
22 Training Institute.

23 "(2) DIRECTOR. The Director of the Alabama
24 Industrial Development and Training Institute.

25 "~~\$41-9-1002.~~ \$41-29-282.

1 " ~~AIDT shall operate under the supervision and~~
2 ~~oversight of the Secretary as a part of the Workforce~~
3 Development Division of the Department of Commerce. All of the
4 powers, authority, duties, functions, policies, and funds of,
5 and appropriations to, AIDT previously conferred upon or
6 granted to AIDT reporting to the State Board of Education
7 through the Division of Vocational-Technical Education or by
8 Alabama Executive Order No. 2012-31 are confirmed, ratified,
9 continued, transferred to, and vested in AIDT. All contracts,
10 leases, grants, and agreements previously entered by AIDT
11 shall continue in full force and effect without modification
12 or interruption by this restructuring. All property currently
13 owned by AIDT shall continue to be the property of AIDT. AIDT
14 shall continue to be headed by the director, who shall be
15 appointed by the Secretary of Commerce and shall serve at his
16 or her pleasure. The powers, duties, and qualifications
17 required of the director shall be as set forth in the AIDT
18 Policy Manual, as amended from time to time and approved by
19 the Secretary of Commerce.

20 ~~"§41-9-1083-~~ §41-29-283.

21 "(a) AIDT shall continue to be funded from the
22 Education Trust Fund and may receive any other funds
23 appropriated by the United States or the state. AIDT shall
24 maintain accounts in its own name and shall make all of its
25 disbursements and payments directly from accounts maintained

1 outside the State Treasury rather than through state warrants.
 2 Funds that have been allocated by AIDT under a project
 3 agreement for workforce development shall not be transferred
 4 to any other expenditure or for any other purpose without the
 5 express written approval of the Secretary of Commerce. All
 6 disbursements and payments by AIDT shall be subject to the
 7 approval of the director as prescribed in the AIDT Policy
 8 Manual as it may be amended from time to time with the
 9 approval of the Secretary of Commerce.

10 "(b) Before the third legislative day of each
 11 regular session of the Legislature AIDT shall provide to the
 12 Chair of the House Ways and Means Education Fund Committee and
 13 the Chair of the Senate Finance and Taxation Education
 14 Committee a reconciled financial statement of the project
 15 commitments and the actual expenditures on project commitments
 16 for the preceding fiscal year.

17 "~~\$41-9-1084.~~ \$41-29-284.

18 "All individuals serving as employees of AIDT
 19 immediately prior to ~~April 24, 2013~~ the effective date of the
 20 act adding this language, shall remain employees of AIDT. The
 21 salary and benefits of such AIDT employees shall not be
 22 changed solely as a result of this ~~article~~ division. All AIDT
 23 employees shall receive compensation determined by the
 24 director and approved by the Secretary of Commerce and shall
 25 continue to be exempt from the provisions of the state Merit

1 System Law and tenure laws with respect to the method of
2 selection, classification, compensation, and termination of
3 state employees. All AIDT employees shall remain subject to
4 the AIDT policies and procedures existing immediately prior to
5 ~~April 24, 2013~~ the effective date of the act adding this
6 language, unless and until such policies are modified or
7 amended by written amendment approved by the Secretary of
8 Commerce.

9 ~~"§41-9-1005. §41-29-285.~~

10 "All information concerning a proposed project which
11 is provided to the director and AIDT shall be confidential.
12 AIDT, through the director, is authorized to enter into a
13 confidentiality agreement or other contract provision with a
14 prospective entity considering locating or expanding within
15 the state which prohibits the disclosure by AIDT or any of its
16 employees or contractors of the identity of the prospective
17 entity and any information obtained, whether orally or in
18 writing, by such persons about the entity's proposed project.
19 Further, AIDT, through the director as approved by the
20 Secretary of Commerce, is authorized to enter into a
21 confidentiality agreement or other contract provision with a
22 prospective entity who is considering locating or expanding or
23 has relocated or expanded within the state to reasonably
24 protect trade secrets or other confidential business
25 information of such entity. Such confidentiality agreement or

1 other contract provision shall not otherwise limit the
 2 disclosure under applicable open records laws of public
 3 documents which describe the nature, quantity, cost, or other
 4 pertinent information related to the activities of, or
 5 services performed by, AIDT.

6 ~~"§41-9-1086-~~ §41-29-286.

7 "Any operations, processes, and matters of AIDT that
 8 are not covered by this ~~article~~ division shall be governed by
 9 the AIDT Policy Manual, as amended from time to time with the
 10 written approval of the Secretary of Commerce."

11 Section 10. Sections 16-66-1 to 16-66-8, inclusive,
 12 as amended by Act 2014-16, 2014 Regular Session, of the Code
 13 of Alabama 1975, are amended and renumbered as Division 4 of
 14 Article 3 of Chapter 29 of Title 41, of the Code of Alabama
 15 1975, to read as follows:

16 "Division 4. Alabama Workforce Council.

17 ~~"§16-66-1-~~ §41-29-290.

18 "The Alabama Workforce Council is ~~hereby created as~~
 19 ~~an appointed group of state business and industry senior~~
 20 ~~managers~~ continued in existence as a part of the Workforce
 21 Development Division of the Department of Commerce. The
 22 council is responsible for advising and supporting the
 23 Chancellor of the Alabama Community College System, and the
 24 Superintendent of the Alabama Department of Education, and the
 25 Council of College and University Presidents. The Alabama

1 Workforce Council will serve as an advisory body in
 2 formulating policies, developing innovative educational
 3 workforce programming, and discussing issues critical to the
 4 workforce development needs in the State of Alabama.

5 Furthermore, the council will promote, coordinate, and
 6 collaborate across prekindergarten-12, two-year colleges,
 7 four-year universities, and business and industry.

8 ~~"§16-66-2. §41-29-291.~~

9 "The Alabama Workforce Council shall consist of the
 10 following members and shall reflect the racial, gender,
 11 geographic, urban and rural, and economic diversity of the
 12 state:

13 "(1) Two members appointed by the Governor.

14 "(2) One member appointed by the Lieutenant
 15 Governor.

16 "(3) One member appointed by the Speaker of the
 17 House of Representatives.

18 "(4) One member appointed by the President Pro
 19 Tempore of the Senate.

20 "(5) One member from each of the ~~following 10~~
 21 regions that comprise the regional workforce development
 22 councils of Alabama appointed by the Governor.

23 ~~"a. Region 1: Colbert, Franklin, Lauderdale,~~
 24 ~~Lawrence, Marion, and Winston Counties.~~

1 ~~"b. Region 2: Cullman, DeKalb, Jackson, Limestone,~~
2 ~~Madison, Marshall, and Morgan Counties.~~

3 ~~"c. Region 3: Bibb, Fayette, Greene, Hale, Lamar,~~
4 ~~Pickens, and Tuscaloosa Counties.~~

5 ~~"d. Region 4: Blount, Chilton, Jefferson, Shelby,~~
6 ~~St. Clair, and Walker Counties.~~

7 ~~"e. Region 5: Calhoun, Etowah, Cherokee, Clay,~~
8 ~~Cleburne, Coosa, Randolph, Talladega, and Tallapoosa Counties.~~

9 ~~"f. Region 6: Dallas, Marengo, Perry, Sumter, and~~
10 ~~Wilcox Counties.~~

11 ~~"g. Region 7: Autauga, Butler, Crenshaw, Elmore,~~
12 ~~Lowndes, and Montgomery Counties.~~

13 ~~"h. Region 8: Bullock, Chambers, Lee, Macon, and~~
14 ~~Russell Counties.~~

15 ~~"i. Region 9: Baldwin, Choctaw, Clarke, Conecuh,~~
16 ~~Escambia, Mobile, Monroe, and Washington Counties.~~

17 ~~"j. Region 10: Barbour, Coffee, Covington, Dale,~~
18 ~~Geneva, Henry, Houston, and Pike Counties.~~

19 ~~"(6) The Director Deputy Secretary of the Governor's~~
20 ~~Office of Workforce Development Division shall be an ex~~
21 ~~officio member of the council but shall have no voting rights.~~

22 ~~"(7) The Chancellor of the Alabama Community College~~
23 ~~System shall be an ex officio member of the council, but shall~~
24 ~~have no voting rights.~~

1 "(8) The State Superintendent of Education shall be
2 an ex officio member of the council, but shall have no voting
3 rights.

4 "(9) The Governor shall have the authority to
5 appoint additional members to the council when necessary.

6 ~~"§16-66-3. §41-29-292.~~

7 "The Deputy Secretary of the Workforce Development
8 Division ~~Secretary of Commerce~~ shall be responsible for the
9 administrative functions of the council, including, but not
10 limited to, the organization of meetings, preparing the annual
11 report, and other items as needed by the council.

12 ~~"§16-66-4. §41-29-293.~~

13 "The council shall meet within 30 days after the
14 appointment of the council membership and establish procedures
15 and other policies necessary to carry on the business of the
16 council, including the establishment of a quorum. The council
17 shall meet at least twice a year, but may meet more frequently
18 upon the call of the chair. Members of the council may
19 participate in a meeting of the council by means of conference
20 telephone, video conference, or similar communications
21 equipment by means of which all persons participating in the
22 meeting may hear each other at the same time. Participation by
23 such means shall constitute presence in person at a meeting
24 for all purposes, including the establishment of a quorum.

25 ~~"§16-66-5. §41-29-294.~~

1 "Members of the council shall serve at the pleasure
2 of the official responsible for designating the members, but
3 in no case shall the term of any member exceed four years. The
4 initial council members shall be appointed for terms from one
5 to four years and shall serve such staggered terms so that one
6 member may be appointed subsequently each year. Vacancies
7 shall be filled in the manner provided for the original
8 appointments. Persons appointed to fill vacancies shall serve
9 the unexpired portions of the terms.

10 "~~\$16-66-6.~~ \$41-29-295.

11 "The council shall report to the Governor, the
12 Legislature, the State Board of Education, and the Alabama
13 Council of College and University Presidents on its advisory
14 recommendations, if any, by January 31 of each year. The
15 council will also meet with the above mentioned groups, if
16 necessary, to discuss the recommendations in the report.

17 "~~\$16-66-7.~~ \$41-29-296.

18 "The members of the council shall not receive a
19 salary or per diem allowance for serving as members of the
20 council, but shall be entitled to reimbursement, from the
21 Department of Commerce for expenses incurred in the
22 performance of the duties of the office at the same rate
23 allowed state employees pursuant to general law.

24 "~~\$16-66-8.~~ \$41-29-297.

1 "The advisory duties and responsibilities of the
2 council shall include, but are not restricted to, the
3 following:

4 "(1) Review ways to streamline and align the
5 existing workforce development functions of the state.

6 "(2) Evaluate the best way to increase awareness and
7 educate students on available opportunities in industry
8 sectors.

9 "(3) Evaluate ways to create a feedback loop for
10 industry and education.

11 "(4) Evaluate private/public partnerships to create
12 industry-funded scholarship programs for community colleges,
13 vocational programs, and dual enrollment programs.

14 "(5) Evaluate the value of increasing the marketing
15 associated with career readiness and skilled craft trades.

16 "(6) Evaluate the standards for membership and
17 operations to the existing ~~10~~ regional workforce development
18 councils.

19 "(7) Evaluate and make recommendations to realign
20 the counties that comprise a regional council, as required to
21 meet the needs of employers."

22 Section 11. Division 5 (commencing with Section
23 41-29-300) is added to Article 3 of Chapter 29 of Title 41 of
24 the Code of Alabama 1975, to read as follows:

25 Division 5. Regional Workforce Development Councils.

1 §41-29-300.

2 (a) The Regional Workforce Development Councils are
3 hereby established as an appointed group of state business and
4 industry senior managers. The Regional Workforce Development
5 Councils shall be appointed from no less than six and no more
6 than 10 regions. The Deputy Secretary of the Workforce
7 Development Division of the Department of Commerce and the
8 Chancellor of the Alabama Community College System shall
9 jointly promulgate rules related to the establishment and
10 governance of these councils. The Deputy Secretary of the
11 Workforce Development Division of the Department of Commerce
12 shall follow the operating guidelines previously adopted by
13 the Workforce Development Division of the Alabama Community
14 College System (WDD/ACCS). The Regional Workforce Development
15 Councils shall provide a direct link to the workforce needs of
16 business and industry at the local level. The councils shall
17 be business-driven and business-led and work with their member
18 counties and shall develop a regional strategic plan and
19 comprehensive workforce development system that supports local
20 economic and job development activities.

21 (b) The Regional Workforce Development Councils
22 shall make funding recommendations for grant applications
23 submitted, based on the documented needs of the region as
24 identified in their strategic plans.

1 (c) Each council shall meet at least quarterly, but
2 may meet more frequently upon the call of the chair. Members
3 of each council may participate in a meeting of the council by
4 means of conference telephone, video conference, or similar
5 communications equipment by means of which all persons
6 participating in the meeting may hear each other at the same
7 time. Participation by such means shall constitute presence in
8 person at a meeting for all purposes, including the
9 establishment of a quorum.

10 (d) The objectives of the Regional Workforce
11 Development Councils are to:

12 (1) Promote a workforce development system in the
13 region through the development of communication strategies
14 among agencies and by advancing initiatives that support the
15 efficient and effective use of resources.

16 (2) Assess current and future workforce needs of
17 employers in the region. Establish a strategic plan to meet
18 capacity and skill development and training needs in the
19 region and ensure that the investment of public workforce
20 development funds are addressing priority needs in the region.

21 (3) Partner with workforce development service
22 providers, including the two-year colleges, or other workforce
23 development regions in planning and developing actions to
24 address specific workforce development priorities.

1 (4) Serve as a co-applicant for workforce
2 development funds requested through the WDD/ACCS.

3 (5) Monitor effectiveness of state-funded and
4 federally funded training projects in the region and the
5 impact on overall workforce and economic development.

6 (6) Assist in examining the service delivery
7 structure and coordination among entities providing workforce
8 development services in the region.

9 (7) Expand the resource base available for workforce
10 development in the region.

11 (8) Coordinate planning with economic developers and
12 elected officials to ensure that workforce development
13 strategies support economic development goals in the region.

14 (9) Serve as an advocate for high quality workforce
15 development activities in the region.

16 (10) Assist the WDD/ACCS in establishing practices
17 that ensure high quality training and services are provided in
18 the region. The Regional Workforce Development Councils will
19 utilize the WDD/ACCS as the provider of high quality training
20 and services, unless otherwise restricted by law, rule, or
21 regulation.

22 Section 12. Section 41-23-7, Code of Alabama 1975,
23 is amended and renumbered to read as follows:

24 "~~§41-23-7.~~ 41-29-400.

1 "(a) There is hereby created the ~~Department of~~
2 ~~Economic and Community Affairs~~ ~~Legislative Oversight~~
3 ~~Commission of the Workforce Development Division to consist of~~
4 ~~the Chairman and Deputy Chairman of the Senate Committee on~~
5 ~~Finance and Taxation, three members of the Senate to be~~
6 ~~appointed by the Lieutenant Governor, the Chairman and~~
7 ~~Vice-chairman of the House Ways and Means Committee, and three~~
8 ~~members of the House of Representatives to be appointed by the~~
9 ~~Speaker of the House.~~

10 "(b) The commission shall hold an organizational
11 meeting within 30 days after ~~this bill is enacted the~~
12 effective date of the act adding this amendatory language, and
13 shall elect a chairman and vice-chairman from among its
14 members. Thereafter, the commission shall meet at least two
15 times annually, and additional meetings shall be held at the
16 call of the chairman or upon the request of six or more
17 members. Such meetings shall be held with the Director of the
18 ~~Department of Economic and Community Affairs~~ ~~Workforce~~
19 ~~Development Division in attendance.~~

20 "(c) The commission shall adopt its own rules of
21 procedure for the transaction of business, and a majority of
22 the members present shall constitute a quorum for the purpose
23 of transacting business or performing authorized duties.

24 "(d) Each member of the commission shall be entitled
25 to his or her regular legislative compensation and per diem

1 and travel expenses for each day he or she attends a meeting
2 or conducts business of the commission, and such compensation
3 and expenses shall be paid from the funds appropriated for the
4 use of the Legislature.


5 "(e) The commission shall monitor and evaluate the
6 management and operations of the ~~Department of Economic and~~
7 ~~Community Affairs~~ Workforce Development Division, shall
8 recommend to the Legislature the enactment of such laws
9 respecting the ~~Department of Economic and Community Affairs~~
10 Workforce Development Division as the commission shall deem
11 desirable, and shall submit a written report on the
12 operations, finances and grants made by the ~~Department of~~
13 ~~Economic and Community Affairs~~ Workforce Development Division
14 during each regular session of the Alabama Legislature."


15 Section 13. Any law in direct conflict with this act
16 is repealed and Section 41-9-204 of the Code of Alabama 1975,
17 is expressly repealed.

18 Section 14. The Code Commissioner shall conform
19 references in the Code of Alabama 1975, to the offices,
20 departments, divisions, and other entities included in Chapter
21 29 of Title 41 of the Code of Alabama 1975, to reflect the
22 changes made by that chapter. Code changes, including amending
23 and renumbering existing code sections to be part of Chapter
24 29 to make conforming changes required to conform to the

1 substantive changes made in this act, shall be made at a time
2 determined to be appropriate by the Code Commissioner.

3 Section 15. This act shall become effective
4 immediately following its passage and approval by the
5 Governor, or its otherwise becoming law and shall become
6 operative in whole or in part on a date or dates determined by
7 the Secretary of Commerce but in any event no later than
8 October 1, 2016.


Speaker of the House of Representatives


President and Presiding Officer of the Senate

House of Representatives

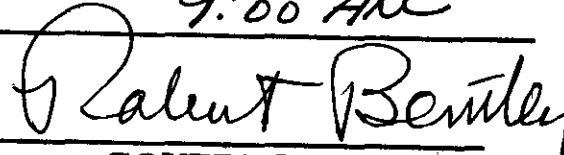
I hereby certify that the within Act originated in
and was passed by the House 07-MAY-15.

Jeff Woodard
Clerk

Senate	<u>04-JUN-15</u>	Amended and Passed
House	<u>04-JUN-15</u>	Concurred in Senate Amendment

APPROVED 6-11-2015

TIME 9:00 AM


GOVERNOR

Alabama Secretary Of State

Act Num.....: 2015-450
Bill Num....: H-554

Recv'd 06/11/15 01:20pmSLF

C. SBC RECOMMENDED BILLS – 2016 LEGISLATIVE SESSION

1. Health Savings Account Deduction – Act 2016-345
2. Apprenticeship Bill – Act 2016-314
3. Income Tax Filing Date Conformity – Act 2016-412
4. Small Business Tax Credit – Act 2016-188
5. Right to Work Constitutional Amendment – Act 2016-86
6. Uniform Minimum Wage Bill – Act 2016-18

C.1. HEALTH SAVINGS ACCOUNT DEDUCTION – ACT 2016-345

ACT #2016-345

1 HB109
2 173429-2
3 By Representative Nordgren
4 RFD: Ways and Means Education
5 First Read: 03-FEB-16



1
2 ENROLLED, An Act,

3 To add Section 40-18-15.6, Code of Alabama 1975;
4 relating to the Health Savings Account Contributions.

5 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

6 Section 1. Section 40-18-15.6, Code of Alabama 1975,
7 is added to read as follows:

8 Section 40-18-15.6

9 (a) For the purposes of this section, health savings
10 account contributions are defined as contributions made by a
11 taxpayer to his or her health savings account up to the
12 maximum amount allowed pursuant to 26 USC §223.

13 (b) Alabama residents will be allowed to deduct
14 contributions made on or after January 1, 2018, by or on
15 behalf of such individual to a health savings account of such
16 individual to coincide with annual amount allotted by federal
17 law or regulation. Employer contributions are not includible
18 in an employee's income and are therefore not deductible.

19 Section 2. All laws or parts of laws which conflict
20 with this act are hereby repealed.

21 Section 3. This act shall become effective for the
22 taxable years beginning after December 31, 2017, and following
23 its passage and approval by the Governor, or upon its
24 otherwise becoming law.

1
2
3
4 Speaker of the House of Representatives

5
6 Kay Ivey
President and Presiding Officer of the Senate

7 House of Representatives

8 I hereby certify that the within Act originated in
9 and was passed by the House 25-FEB-16.

10
11 Jeff Woodard
12 Clerk
13

14
15
16 Senate

03-MAY-16

Passed

17

APPROVED

5-11-2016

TIME

3:30 PM

Robert Bentley
GOVERNOR

Alabama Secretary Of State

Act Num....: 2016-345
Bill Num....: H-109

Recv'd 05/12/16 09:09amSLF

1 SB90
2 172531-5
3 By Senator Orr
4 RFD: Finance and Taxation Education
5 First Read: 02-FEB-16



SB90

ENROLLED, An Act,

Relating to taxation; to provide definitions; to provide a tax credit for employers that employ an apprentice; to provide a cumulative cap on tax credits allowed; to provide rulemaking authority; and to require the Workforce Development Division of the Department of Commerce to provide an annual report to certain legislative committees.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. This act shall be known and may be cited as the Apprenticeship Tax Credit Act of 2016.

Section 2. For the purposes of this act, the following terms shall have the following meanings:

(1) APPRENTICE. A worker at least 16 years of age, except where a higher minimum age standard is otherwise fixed by law, who is employed to learn an apprenticeable occupation as provided in 29 C.F.R. Part 29.4. The term includes a person who is compensated by a third party but whose apprenticeable work occurs under the supervision of an eligible employer.

(2) APPRENTICESHIP AGREEMENT. A written agreement, complying with 29 C.F.R. Part 29.2 between an apprentice and either the apprentice's program sponsor, or an apprenticeship committee acting as agent for the program sponsors, which

contains the terms and conditions of the employment and training of the apprentice.

(3) DIVISION. The Workforce Development Division of the Department of Commerce.

(4) ELIGIBLE EMPLOYER. A taxpayer who employs an apprentice pursuant to an apprentice agreement registered with the Office of Apprenticeship of the Employment and Training Administration of the United States Department of Labor.

Section 3. (a) An Alabama income tax credit is hereby established for eligible employers that employ an apprentice for at least seven full months of the prior taxable year. The credit shall equal up to one thousand dollars (\$1,000) for each apprentice employed, not to exceed five apprentices employed. The Department of Revenue, in consultation with the Workforce Development Division of the Department of Commerce, shall establish a scale reflecting ranges of amounts of money an employer has invested in an eligible apprentice and a corresponding tax credit amount and shall award the tax credit in accordance with this scale following confirmation from the Workforce Development Division that the apprentice for whom the credit is claimed is in compliance with all federal and state requirements for the apprenticeship program. The credit shall not be available for an individual apprentice for more than four taxable years.

1 (b) The credit shall be allowed against the tax
2 imposed by Chapter 16 or Chapter 18 of Title 40. This tax
3 credit shall not be allowed to decrease a taxpayer's tax
4 liability to less than zero. The credit is not refundable or
5 transferable. The credit shall be available, on a pro rata
6 basis, to the owners of qualified employers that are entities
7 taxed under subchapters S or K of the Internal Revenue Code or
8 limited liability companies or professional corporations
9 authorized to do business in this state. An employer applying
10 for a tax credit must apply each year to receive the credit
11 for the preceding calendar year.

12 (c) The cumulative amount of tax credits issued
13 pursuant to this act shall not exceed three million dollars
14 (\$3,000,000) annually. The Department of Revenue shall ensure
15 that this cap is not exceeded, shall prescribe the various
16 methods by which these credits are to be issued, and shall
17 develop procedures to notify taxpayers at such points in time
18 when the tax credit caps in this subsection have been reached
19 for the applicable tax credit year.

20 (d) If an employer employs an apprentice for less
21 than the full preceding calendar year, the employer may apply
22 for the credit on a pro rata monthly basis beginning on the
23 first day of the first full month of apprenticeship.

24 (e) The Department of Revenue shall prescribe a form
25 to claim this credit that provides information to the

1 department sufficient for the proper administration of the
2 credit.

3 (f) The participation of an employee with an
4 apprenticeship program under this act and registration with
5 the Office of Apprenticeship of the Employment and Training
6 Administration of the United States Department of Labor shall
7 not constitute union affiliation, unless the employee
8 expressly elects to affiliate with a union.

9 Section 4. (a) The Workforce Development Division of
10 the Department of Commerce, in coordination with the Board of
11 Trustees of the Alabama Community College System or its
12 designee, may adopt any rules necessary to establish standards
13 for participation and eligibility and to implement and
14 administer this act. The division shall consult with the
15 Department of Revenue to coordinate implementation and
16 administration of this act.

17 (b) The division shall provide an annual report to
18 the Chair of the House Ways and Means Education Committee and
19 the Chair of the Senate Finance and Taxation Education
20 Committee to account for the effectiveness of the
21 apprenticeship program under this act.

22 Section 5. The tax credit allowed under this act
23 shall be effective January 1, 2017, for the 2017 taxable year
24 and shall continue through the 2021 tax year, unless extended
25 by act of the Legislature.

1 Section 6. This act shall become effective
2 immediately following its passage and approval by the
3 Governor, or its otherwise becoming law.

Kay Ivey

President and Presiding Officer of the Senate

Tommy Blanton

Speaker of the House of Representatives

SB90

Senate 18-FEB-16

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

Patrick Harris
Secretary

House of Representatives
Passed: 28-APR-16

By: Senator Orr

APPROVED

5-10-2016

TIME

3:30 PM

Robert Bentley
GOVERNOR

Alabama Secretary Of State

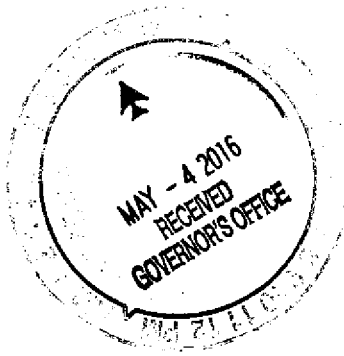
Act Num....: 2016-314
Bill Num....: S-90

Recv'd 05/10/16 04:53pmSLF

C.3. INCOME TAX FILING DATE CONFORMITY – ACT 2016-412

ACT #2016-412

1 SB263
2 173987-3
3 By Senator Ross
4 RFD: Finance and Taxation Education
5 First Read: 17-FEB-16



SB263

ENROLLED, An Act,

To amend Sections 40-18-27, 40-18-39, and 40-18-42 of the Code of Alabama 1975; to further provide for the due dates of certain state income tax returns to correspond to the due dates of federal income tax returns and to further provide for a payment to be made on the due date of a return.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Sections 40-18-27, 40-18-39, and 40-18-42 of the Code of Alabama 1975, are amended to read as follows:

"§40-18-27.

"(a) Effective for tax years beginning after December 31, 1997, every taxpayer having an adjusted gross income for the taxable year of more than one thousand eight hundred seventy-five dollars (\$1,875) if single or if married and not living with spouse, and of more than three thousand seven hundred fifty dollars (\$3,750) if married and living with spouse, shall each year file with the Department of Revenue a return stating specifically the items of gross income, the deductions and credits allowed by this chapter, the place of residence, and post office address. If a husband and wife living together have an adjusted gross income of more than three thousand seven hundred fifty dollars (\$3,750), each

1 shall file a return unless the income of each is included in a
2 single joint return. If the taxpayer is unable to file a
3 return, the return shall be filed by a duly authorized agent,
4 a guardian, or other person charged with the care of the
5 person or property of the taxpayer.

6 "(b) A taxpayer other than a resident shall not be
7 entitled to the deductions authorized by Sections 40-18-15 and
8 40-18-15.2 unless the taxpayer files a complete return showing
9 the gross income of the taxpayer both from within and outside
10 the state. Included on every income tax return shall be the
11 name, address, and Social Security number or preparer taxpayer
12 identification number of the person who prepared the return.
13 The taxpayer shall be held liable for any statement made by an
14 agent of the taxpayer with reference to any information
15 required by law to be furnished in connection with that tax
16 return.

17 ~~"(c) Returns filed on the basis of the calendar year~~
18 ~~shall be filed on or before April 15 following the close of~~
19 ~~the calendar year. Returns filed on the basis of a fiscal year~~
20 ~~shall be filed on or before the fifteenth day of the fourth~~
21 ~~month following the close of the fiscal year~~ Returns shall be
22 filed by the same date as the corresponding federal income tax
23 returns are required to be filed as provided under federal
24 law. The department may grant a reasonable extension of time
25 for filing returns, under rules and regulations as it shall

1 prescribe. Except in the case of taxpayers who are abroad, no
2 extension shall be for more than six months. If the taxpayer
3 has requested an extension of time for the filing of a return,
4 the period during which the return will be considered timely
5 filed shall not expire until 10 days after the Department of
6 Revenue mails to the taxpayer a rejection of the request for
7 an extension of time for filing the return. The return must be
8 signed or otherwise validated by both the taxpayer(s) and, if
9 applicable, the tax return preparer under rules or regulations
10 of the Department of Revenue and must contain a printed
11 declaration that the return is filed under the penalties of
12 perjury.

13 "(d) Every individual who willfully files and signs
14 or otherwise validates under rules or regulations of the
15 Department of Revenue a return which the individual does not
16 believe to be true and correct as to every material particular
17 shall be guilty of perjury and, upon conviction thereof, shall
18 be imprisoned in the penitentiary for not less than one, nor
19 more than five years.

20 "(e) In the event a husband and wife file a joint
21 return, the husband and wife shall be jointly and severally
22 liable for the income tax shown on the return or as may be
23 determined by the Department of Revenue to be due by them to
24 the State of Alabama. Notwithstanding the foregoing, a husband
25 or wife shall be relieved of certain liabilities to the same

1 extent and in the same manner as allowed by the Internal
2 Revenue Code for federal income tax purposes, including Title
3 26 U.S.C. §§ 6015(b), 6015(c), and 6015(f), as amended from
4 time to time.

5 "§40-18-39.

6 "(a) Except as provided in subsection (c), every
7 corporation, joint stock company, or association subject to
8 income tax under this chapter shall file a return with the
9 Department of Revenue for each taxable year, stating
10 specifically the items of its gross income and the deductions
11 and credits allowed by this chapter. In cases where receivers,
12 trustees in bankruptcy, or assignees are operating the
13 property or business of corporations, such receivers,
14 trustees, or assignees shall file returns for such
15 corporations in the same manner and form as corporations are
16 required to file returns. Any tax due on the basis of such
17 returns filed by receivers, trustees, or assignees shall be
18 collected in the same manner as if collected from the
19 corporations of whose business or property they have custody
20 and control. ~~Returns filed on the basis of the calendar year~~
21 ~~shall be filed on or before March 15 following the close of~~
22 ~~the calendar year. Returns filed on the basis of a fiscal year~~
23 ~~shall be filed on or before the fifteenth day of the third~~
24 ~~month following the close of the fiscal year~~ Returns shall be
25 filed by the same date as the corresponding federal income tax

1 returns are required to be filed as provided under federal
 2 law. The Department of Revenue may grant a reasonable
 3 extension of time for filing returns under such rules and
 4 regulations as it shall prescribe. Except in the case of
 5 taxpayers who are abroad, no such extension shall be for more
 6 than six months.

7 "(b) As used in this chapter, unless the context
 8 requires otherwise:

9 "(1) "Alabama affiliated group" means a group of
 10 corporations, each member of which is subject to tax under
 11 Section 40-18-31 and Public Law 86-272 (15 U.S.C. §§ 381-384),
 12 which are members of an affiliated group as defined in 26
 13 U.S.C. § 1504 and which affiliated group files a federal
 14 consolidated corporate income tax return, each member of
 15 which:

16 "a. Has the same taxable year;

17 "b. Is a member of the group for the entire taxable
 18 year or was a member of the group for a portion of the taxable
 19 year if the member was subject to Section 40-18-31 during the
 20 entire portion of the taxable year during which it was not a
 21 member of the federal consolidated group;

22 "c. Apportions Alabama taxable income or loss
 23 separately for each corporation;

1 "d. Allocates taxable income or loss separately for
2 each corporation in accordance with Section 40-27-1, Article
3 IV;

4 "e. Computes apportionable income or loss utilizing
5 separate apportionment factors for each corporation in
6 accordance with Section 40-27-1, Article IV; and

7 "f. Combines and reports taxable income or loss
8 computed in accordance with paragraphs c through e of this
9 subsection on a single return for the Alabama affiliated
10 group;

11 "and which includes all members of the affiliated
12 group included on the federal consolidated income tax return
13 that are eligible under this section to be included in the
14 Alabama affiliated group; but shall not include corporations
15 subject to the insurance premium license tax imposed by
16 Section 27-4A-1 et seq. or the financial institution excise
17 tax imposed by Section 40-16-1 et seq.

18 "(2) "Alabama consolidated return" means an Alabama
19 corporation income tax return filed by or on behalf of the
20 members of an Alabama affiliated group in accordance with this
21 section, pursuant to an election made under subsection (c)
22 below.

23 "(3) "Separate return" means an Alabama corporation
24 income tax return filed by a single corporation in accordance
25 with this chapter.

"(4) "Common parent" shall have the meaning given to that term by 26 U.S.C. § 1504(a).

"(5) "Treasury regulations" means final and temporary regulations now or hereafter promulgated by the U.S. Treasury Department pursuant to 26 U.S.C. § 1501 et seq. References to applicable Internal Revenue Code sections in this section shall include the related Treasury regulations.

"(c) (1) An Alabama affiliated group filing or required to file a federal consolidated income tax return may elect to file an Alabama consolidated return for the same taxable year. However, under no circumstances may the Department of Revenue compel a taxpayer to file an Alabama consolidated return if the taxpayer has not so elected.

"(2) Notwithstanding any provision in this section to the contrary, foreign corporations that are members of an Alabama affiliated group electing to file an Alabama consolidated return and not otherwise subject to the business privilege tax levied by Section 40-14A-22 shall not become subject to the business privilege tax by virtue of being a member of an Alabama affiliated group filing an Alabama consolidated return.

"(3) All transactions between and among members of the Alabama affiliated group shall be reported on an arm's length basis consistent with subsection (j) in determining the property, payroll, and sales factors of each member of the

1 Alabama affiliated group, in determining the separate
2 allocation and apportionment of income and loss by each member
3 of the Alabama affiliated group, and in computing taxable
4 income in accordance with Section 40-18-33.

5 "(4) The election made in accordance with this
6 subsection shall be filed by the common parent of the Alabama
7 affiliated group as agent for all members of the Alabama
8 affiliated group, on a form prescribed by the Department of
9 Revenue. If the common parent is not a member of the Alabama
10 affiliated group, the members shall designate to the
11 Department of Revenue which member of the Alabama affiliated
12 group shall serve in that role for purposes of this section.
13 The election and designation of common parent, if required,
14 shall be filed with the department on or before the due date
15 of the Alabama consolidated return, including extensions, for
16 the first taxable year for which the election is made and is
17 to be effective.

18 "(5) Each member of the Alabama affiliated group
19 shall determine and allocate and apportion its separate income
20 and loss under Chapter 27 before consolidation. For purposes
21 of allocation and apportionment, each member of the Alabama
22 affiliated group shall be considered a separate taxpayer. Any
23 taxable loss of a member of the Alabama affiliated group shall
24 be deductible against the taxable income of any other member

1 of the Alabama affiliated group only if and to the extent such
2 loss is apportioned and allocated to Alabama.

3 "(6) The tax liability of the Alabama affiliated
4 group shall be determined by applying the rate specified in
5 Section 40-18-31 to the taxable income of the Alabama
6 affiliated group. The separate taxable income or loss of each
7 corporation that is included in the Alabama affiliated group
8 shall be included in the consolidated taxable income or loss
9 to the extent that its taxable income or loss is separately
10 apportioned or allocated to the State of Alabama. The separate
11 taxable income or loss of each member of the Alabama
12 affiliated group, and the separate business and nonbusiness
13 income of each member, shall be computed and determined in
14 accordance with this chapter and with the rules of allocation
15 and apportionment under Section 40-27-1, Article IV, and the
16 regulations promulgated thereunder by the Department of
17 Revenue.

18 "(7) Any election to file an Alabama consolidated
19 return pursuant to this subsection shall be binding on both
20 the Department of Revenue and the Alabama affiliated group for
21 a period beginning with the first month of the first taxable
22 year for which the election is made and ending with the
23 conclusion of the taxable year in which the one hundred
24 twentieth consecutive calendar month expires, except that the
25 election shall terminate automatically upon the revocation or

1 termination of its federal consolidated return election. If an
2 election made pursuant to this subsection is terminated by an
3 Alabama affiliated group by virtue of the revocation or
4 termination of its federal or Alabama consolidated return
5 election, no member of the Alabama affiliated group may be
6 included in an Alabama consolidated return filed by the
7 Alabama affiliated group, or by another Alabama affiliated
8 group with the same common parent or a successor to the same
9 common parent, before the sixty-first month beginning after
10 the first taxable year for which the election was revoked;
11 provided, however, that the Department of Revenue may waive
12 application of this provision to any corporation or Alabama
13 affiliated group for any period, consistent with the
14 provisions of 26 U.S.C. § 1504.

15 "(8) An Alabama affiliated group that has made an
16 Alabama consolidated return election under this subsection
17 shall be assessed an annual fee for the privilege of filing an
18 Alabama consolidated return, which shall be assessed, col-
19 lected, and distributed as an income tax but shall be due and
20 payable at the time the return is due, including any exten-
21 sions thereof. The annual fee shall be a graduated fee based
22 upon the aggregate amount of total assets, determined in ac-
23 cordance with Treasury Department Form 1120 or any successor
24 form, of the Alabama affiliated group for the taxable year to
25 which the fee relates, as set out below:

1	"Total Assets	Annual Fee
2	"\$0 to \$2,500,000	\$5,000
3	"\$2,500,001 to \$5,000,000	\$10,000
4	"\$5,000,001 to \$7,500,000	\$15,000
5	"\$7,500,001 to \$10,000,000	\$20,000
6	"\$10,000,001 and over	\$25,000

7 "(d) Each corporation included as part of an Alabama
8 affiliated group filing an Alabama consolidated return shall
9 be jointly and severally liable for the Alabama income tax
10 liability of the Alabama affiliated group with respect to the
11 taxable year, and the fee prescribed above; except that any
12 corporation which was not a member of the Alabama affiliated
13 group for the entire taxable year shall be jointly and
14 severally liable only for the portion of the Alabama
15 consolidated income tax liability attributable to that portion
16 of the year during which the corporation was a member of the
17 Alabama affiliated group, prorated on a daily basis.

18 "(e) Every corporation return or report required by
19 this chapter shall be executed by one of the following
20 officers of the corporation: The president, vice-president,
21 secretary, treasurer, assistant secretary, assistant
22 treasurer, or chief accounting or financial officer, except
23 that in the case of an Alabama affiliated group filing an

1 Alabama consolidated return, one of the above-described
2 officers of the common parent of the Alabama affiliated group
3 may execute the return on behalf of the Alabama affiliated
4 group. The Department of Revenue may require a further or
5 supplemental report of information and data necessary for
6 computation of the tax.

7 "(f) If the taxpayer has requested an extension of
8 time for the filing of a separate or Alabama consolidated
9 return, the period during which such return will be considered
10 timely filed shall not expire until 10 days after the
11 Department of Revenue mails to the taxpayer a rejection of its
12 request for an extension of time for filing such return.

13 "(g) If, in a taxable year preceding the filing of
14 the first Alabama consolidated return for the Alabama
15 affiliated group of which the corporation is a member, (1) the
16 corporation realized a gain or loss on a transaction; (2) the
17 corporation was subject to tax under Section 40-18-31 in the
18 year; (3) the transaction was treated as a deferred
19 intercompany transaction for federal income tax purposes; and
20 (4) the transaction was not deferred for Alabama income tax
21 purposes, the taxable income and basis in the hands of the
22 Alabama affiliated group shall be adjusted to reflect the
23 different treatment of the transaction and any property
24 acquired or disposed of in the transaction.

1 "(h) If, in a taxable year before the corporation
2 became a member of an Alabama affiliated group that has
3 elected to file an Alabama consolidated return, the
4 corporation incurred a net operating loss, the deductibility
5 of the loss on the Alabama consolidated return shall be
6 limited to only the amount necessary to reduce to zero the
7 Alabama taxable income, calculated on a separate return basis,
8 of the corporation that incurred the net operating loss.
9 Except as provided in the preceding sentence, the separate
10 return limitation year ("SRLY") rules contained in 26 U.S.C. §
11 1502 shall apply.

12 "(i) Nothing in this section shall be construed as
13 allowing or requiring the filing of a combined income tax
14 return under the unitary business concept.

15 "(j) The Department of Revenue shall promulgate
16 regulations interpreting the provisions of this section that
17 are consistent, to the maximum extent possible, with
18 applicable Treasury regulations. The regulations shall further
19 provide that, if the commissioner, for the tax year in
20 question, establishes that one or more members of an Alabama
21 affiliated group have engaged in any nonarm's-length
22 transaction that causes a material distortion of income
23 allocated or apportioned to this state, the commissioner may
24 deny retroactively, for the taxable year or years in which the
25 material distortion occurs or occurred, the consolidation

1 election of any member of an Alabama affiliated group, in
2 order to fairly represent the tax base attributable to this
3 state.

4 "(k) Notwithstanding subdivision (c) (7), due to the
5 material change in the criteria for qualification as a member
6 of an Alabama affiliated group, an Alabama affiliated group
7 filing an Alabama consolidated return under this section,
8 prior to its amendment by Act 2001-1089, shall have the option
9 either to terminate its election with respect to tax years
10 after the period covered by the last Alabama consolidated
11 return due under this section prior to its amendment, or to
12 re-elect under the revised criteria imposed by Act 2001-1089
13 and to begin another 120 calendar month election period. The
14 decision of an Alabama affiliated group currently filing an
15 Alabama consolidated income tax return to opt out of the
16 Alabama consolidated return election shall be evidenced by
17 written notice thereof to the department. Such notice shall be
18 filed by March 15, 2002, or the due date, with extensions, of
19 the last consolidated income tax return due to be filed under
20 the law prior to its amendment by Act 2001-1089, whichever
21 date occurs last. The failure to timely file such notice shall
22 be deemed an election by those members of the Alabama
23 affiliated group that are subject to tax under Section
24 40-18-31 and otherwise qualify under this section as members
25 of an Alabama affiliated group to file an Alabama consolidated

1 return under this section, as amended, including a new
2 120-calendar month election period under subdivision (c) (7).

3 "§40-18-42.

4 "(a) Time of payment for individuals. In the case of
5 individuals, the total balance of the tax owed after credits
6 for taxes paid through withholding as provided in Section
7 40-18-78, or through estimated payments as provided in
8 Sections 40-18-82 and 40-18-83, shall be due and payable ~~on~~
9 ~~April 15 following the close of the calendar year or, if the~~
10 ~~return should be made on the basis of a fiscal year, then on~~
11 ~~the fifteenth day of the fourth month following the close of~~
12 ~~the fiscal year~~ at the same time as the due date of an
13 original return.

14 "(b) Time of payment for fiduciaries. In the case of
15 fiduciaries, the total amount of the tax imposed by this
16 chapter shall be paid on April 15 following the close of the
17 calendar year or, if the return should be made on the basis of
18 a fiscal year, then on the fifteenth day of the fourth month
19 following the close of the fiscal year.

20 "(c) Time of payment for corporations. In the case
21 of corporations, the balance of the tax owed after credits for
22 taxes paid through estimated payments as provided in Section
23 40-18-80.1 shall be due and paid ~~on March 15 following the~~
24 ~~close of the calendar year or, if the return should be made on~~
25 ~~the basis of the fiscal year, then on the fifteenth day of the~~

~~third month following the close of the fiscal year~~ at the same time as the due date of an original return.

"(d) Voluntary advance payment. The tax imposed by this chapter or any estimated tax payment thereof may be paid, at the election of the taxpayer, prior to the date prescribed for its payment."

Section 2. All laws or parts of laws which conflict with this act are repealed.

Section 3. This act shall become effective for the taxable years beginning on or after January 1, 2016, and following its passage and approval by the Governor, or its otherwise becoming law.

Kay Ivey

President and Presiding Officer of the Senate

Mark Stiles

Speaker of the House of Representatives

SB263

Senate 15-MAR-16

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

Patrick Harris
Secretary

House of Representatives
Passed: 04-MAY-16

By: Senator Ross

APPROVED 5-13-2016

TIME 830 AM

Robert Bentley
GOVERNOR

Alabama Secretary Of State

Act Num....: 2016-412
Bill Num....: S-263

Recv'd 05/13/16 10:18amSLF

C.4. SMALL BUSINESS TAX CREDIT – ACT 2016-188

1 HB36
2 173040-4
3 By Representatives South, Garrett, Fincher, Shedd, Pettus,
4 Hill (M), Millican, Weaver, Rowe, Davis, Ledbetter, Williams
5 (JD), Holmes (M), Wilcox, McCutcheon, Baker, Greer, McMillan,
6 Beckman, Carns, Poole, Chesteen, Mooney, Treadaway, Hubbard,
7 Faulkner and Johnson (K)
8 RFD: Commerce and Small Business
9 First Read: 02-FEB-16
10 PFD: 01/29/2016



ENROLLED, An Act,

To establish the Alabama Small Business and Agribusiness Jobs Act; to define certain terms; to provide for a tax credit to Alabama small business employers that create new jobs and hire new employees under certain conditions; to amend Section 40-18-321, Code of Alabama 1975, to make conforming changes; to provide rulemaking authority; and to require the Department of Revenue to implement a program promoting various tax credits for small businesses and independently owned business entities.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. This act shall be known and may be cited as the Alabama Small Business and Agribusiness Jobs Act.

Section 2. For the purpose of this act, the following words and phrases shall have the following meanings:

(1) ALABAMA SMALL BUSINESS EMPLOYER. A business organization duly formed, organized, or qualified to do business in the state, with its headquarters or principal place of business in the state, and having 75 or fewer employees during the tax year in which the tax credit is claimed pursuant to this act, other than new employees for which a credit is allowed by this act.

(2) DEPARTMENT. The Alabama Department of Revenue.

1 (3) NET EMPLOYEE GROWTH. An Alabama small business
2 employer's net increase in the total number of full-time
3 employees residing in Alabama based on the following:

4 a. The total number of full-time Alabama employees
5 on the last date of each tax year in which the employer is
6 claiming a credit pursuant to this act; minus,

7 b. The total number of full-time Alabama employees
8 ~~as of the last day of the tax year in which a credit under~~
9 ~~this act was first claimed and granted.~~ on the day before the
10 effective date of this act.

11 (4) QUALIFIED NEW EMPLOYEE. A new employee of an
12 Alabama small business employer that, for a qualifying time
13 period of 12 consecutive months, satisfies all of the
14 following criteria:

15 a. Was employed on a full-time basis.

16 b. Was an Alabama resident.

17 c. Received wages from the Alabama small business
18 employer that met or exceeded a total of forty thousand
19 dollars (\$40,000).

20 d. Was not a full-time employee of the Alabama small
21 business employer during any time 12 months prior to the start
22 of such qualifying time period.

23 (5) WAGES. Total wages paid to an employee,
24 including gross wages, salaries, overtime, and bonuses.

1 Section 3. (a) An Alabama small business tax credit
2 is hereby allowed for any Alabama small business employer that
3 creates a new job and hires a new full-time employee to fill
4 that job. The credit shall be a one-time credit equal to one
5 thousand five hundred dollars (\$1,500) for each qualified new
6 employee, and shall only be applicable to a tax year in which
7 the new employee has completed 12 months of consecutive
8 full-time employment with the employer.

9 (b) To qualify for the credit, the employer must
10 have a net employee growth as of the last date of each tax
11 year during which the employer claims a credit pursuant to
12 this act. The net employee growth must equal or exceed the
13 number of qualified new employees for which a credit is sought
14 in the current or applicable tax year, plus the total number
15 of qualified new employees for whom credits were claimed
16 pursuant to this act in a prior tax year.

17 (c)(1) The credit shall be allowed against the tax
18 imposed by ~~Chapter 16 or Chapter 16 or Chapter 18, of Title~~
19 40, Code of Alabama 1975. ~~A financial institution shall be~~
20 ~~allowed to claim the credit against the liability determined~~
21 ~~in Chapter 16, Title 40, Code of Alabama 1975. A financial~~
22 institution shall be allowed to claim the credit against the
23 liability determined in Chapter 16, Title 40, Code of Alabama
24 1975. The credit shall be available, on a pro rata basis, to
25 the owners or members of qualified Alabama small business

1 employers that are entities taxed under subchapters S or K of
2 the Internal Revenue Code.

3 (2) An Alabama small business employer may receive a
4 credit under this section or under the Full Employment Act of
5 2011, Article 11, Chapter 18, Title 40, Code of Alabama 1975,
6 but in no case shall the employer receive both a credit under
7 this act and a credit provided under the Full Employment Act
8 of 2011. Once a credit is claimed for an employee under this
9 section or the Full Employment Act of 2011, the employer may
10 not thereafter make a claim for a credit of that employee
11 under the other act.

12 (d) This tax credit may not be allowed to decrease a
13 taxpayer's tax liability to less than zero in any tax year,
14 but any unused portion may be carried forward for a period of
15 up to three years. The credit is not refundable or
16 transferable.

17 ~~(e) To the extent the credit is used to offset a~~
18 ~~financial institution excise tax liability, the Department of~~
19 ~~Finance shall promulgate regulations to ensure that the credit~~
20 ~~in no case would reduce the distribution for municipalities~~
21 ~~and counties.~~

22 (e) To the extent the credit is used to offset a
23 financial institution excise tax liability, the Department of
24 Finance shall promulgate regulations to ensure that the credit

1 in no case would reduce the distribution for municipalities
2 and counties.

3 (f) The income tax credit provided in this section
4 may be claimed only for employees who are hired following the
5 effective date of this act and shall only apply to tax years
6 beginning on or after January 1, 2016.

7 (g) The tax credit provided in this section shall
8 expire on January 1, 2019, unless otherwise extended by the
9 Legislature.

10 Section 4. The department may adopt rules consistent
11 with this act as necessary to implement and administer this
12 act. Rules may be adopted to include, but not limited to, a
13 requirement that, upon request, taxpayers shall receive
14 credits for up to, but no more than, the number of qualified
15 new employees hired after the effective date of this act. In
16 no case shall an employer claim a credit under this act for
17 the same qualified employee more than once. Nor shall the
18 number of qualified new employees, for which a credit is
19 claimed, exceed the number of employees at the end of the tax
20 year less the number of employees at the beginning of the tax
21 year.

22 Section 5. Section 40-18-321, Code of Alabama 1975,
23 is amended to read as follows:

24 "\$40-18-321.

1 "In addition to the ~~existing~~ tax credit allowed for
2 in the Full Employment Act of 2011, codified as Section
3 40-18-290 through 40-18-293, or the Alabama Small Business
4 Jobs Act, an additional ~~\$1,000~~ one thousand dollar (\$1,000)
5 tax credit for job creation is available if the existing
6 requirements of Section 40-18-290 through 40-18-293 or
7 Sections 2 and 3 of the act adding this amendatory language
8 are met along with the following definition:

9 "RECENTLY DEPLOYED UNEMPLOYED VETERAN. An individual
10 who is all of the following:

11 "(1) Was a resident of Alabama at the time of entry
12 into military service or was mobilized to active, federal
13 military service while a member of the Alabama National Guard
14 or other reserve unit located in Alabama, regardless of the
15 resident's home of record.

16 "(2) Received an honorable or general discharge from
17 active, federal military service within the two-year period
18 preceding the date of hire.

19 "(3) Has certification by the Department of Labor at
20 the time of hire of either of the following:

21 "a. Collecting or being eligible to collect
22 unemployment benefits.


23 "b. Having exhausted his or her unemployment
24 benefits."


1 Section 6. By December 31, 2016, the Department of
2 Revenue shall create and implement a program to actively
3 promote to small business owners, tax professionals, and other
4 appropriate parties the tax credits allowed under the Alabama
5 Small Business Jobs Act created by this act, the Full
6 Employment Act of 2011, Article 11 of Chapter 18 of Title 40,
7 Code of Alabama 1975, the Heroes for Hire Tax Credit Act of
8 2012, Article 13 of Chapter 18 of Title 40, Code of Alabama
9 1975, and other tax credits available to small businesses and
10 independently owned business entities.

11 Section 7. The provisions of this act are severable.
12 If any part of this act is declared invalid or
13 unconstitutional, that declaration shall not affect the part
14 which remains.

15 Section 8. All laws or parts of laws which conflict
16 with this act are repealed.

17 Section 9. This act shall become effective 90 days
18 following its passage and approval by the Governor, or its
19 otherwise becoming law.


Speaker of the House of Representatives


President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 09-FEB-16, as amended.

Jeff Woodard
Clerk

Senate	<u>19-APR-16</u>	Amended and Passed
House	<u>19-APR-16</u>	Concurred in Sen- ate Amendment

APPROVED

TIME


GOVERNOR

Alabama Secretary Of State

Act Num.....: 2016-188
Bill Num....: H-36

C.5. RIGHT TO WORK CONSTITUTIONAL AMENDMENT – ACT 2016-86

1 HB37
2 173353-4
3 By Representatives Mooney, Wingo, Tuggle, Johnson (R), Hill
4 (J), Fridy, Lee, Ledbetter, Wilcox, Sanderford, Clouse, Holmes
5 (M), Boothe, Baker, Greer, McCutcheon, Millican, Martin,
6 Beckman, Garrett, Pettus, Chesteen, Carns, Poole, Shedd,
7 Hubbard and Faulkner (Constitutional Amendment)
8 RFD: Constitution, Campaigns and Elections
9 First Read: 02-FEB-16
10 PFD: 01/21/2016

1
2 ENROLLED, An Act,

3 Proposing an amendment to the Constitution of
4 Alabama of 1901, as amended; to declare that it is the public
5 policy of Alabama that the right of persons to work may not be
6 denied or abridged on account of membership or nonmembership
7 in a labor union or labor organization; to prohibit an
8 agreement to deny the right to work, or condition of
9 prospective employment, on account of membership or
10 nonmembership in a labor union or labor organization; to
11 prohibit an employer from requiring its employee to abstain
12 from union membership as a condition of employment; and to
13 provide that an employer may not require a person, as a
14 condition of employment or continuation of employment, to pay
15 dues, fees, or other charges of any kind to any labor union or
16 labor organization.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. The following amendment to the
19 Constitution of Alabama of 1901, as amended, is proposed and
20 shall become valid as a part thereof when approved by a
21 majority of the qualified electors voting thereon and in
22 accordance with Sections 284, 285, and 287 of the Constitution
23 of Alabama of 1901, as amended:

24 PROPOSED AMENDMENT

1 (a) It is hereby declared to be the public policy of
2 Alabama that the right of persons to work may not be denied or
3 abridged on account of membership or nonmembership in a labor
4 union or labor organization.

5 (b) An agreement or combination between an employer
6 and labor union or labor organization which provides that a
7 person who is not a member of the union or organization shall
8 be denied the right to work for the employer, or where
9 membership in the union or organization is made a condition of
10 employment or continuation of employment by the employer, or
11 where the union or organization acquires an employment
12 monopoly in any enterprise, is hereby declared to be against
13 public policy and an illegal combination or conspiracy.

14 (c) No person shall be required by an employer to
15 become or remain a member of any labor union or labor
16 organization as a condition of employment or continuation of
17 employment.

18 (d) A person may not be required by an employer to
19 abstain or refrain from membership in any labor union or labor
20 organization as a condition of employment or continuation of
21 his or her employment.

22 (e) An employer may not require a person, as a
23 condition of employment or continuation of employment, to pay
24 dues, fees, or other charges of any kind to any labor union or
25 labor organization.

1 (f) This amendment shall not apply to any lawful
2 contract in force on or prior to the date of the ratification
3 of this amendment but it shall apply in all respects to
4 contracts entered into after the date of the ratification of
5 this amendment, and to any renewal or extension of an existing
6 contract.

7 Section 2. An election upon the proposed amendment
8 shall be held in accordance with Sections 284 and 285 of the
9 Constitution of Alabama of 1901, now appearing as Sections 284
10 and 285 of the Official Recompilation of the Constitution of
11 Alabama of 1901, as amended, and the election laws of this
12 state.

13 Section 3. The appropriate election official shall
14 assign a ballot number for the proposed constitutional
15 amendment on the election ballot and shall set forth the
16 following description of the substance or subject matter of
17 the proposed constitutional amendment:

18 "Proposing an amendment to the Constitution of
19 Alabama of 1901, to declare that it is the public policy of
20 Alabama that the right of persons to work may not be denied or
21 abridged on account of membership or nonmembership in a labor
22 union or labor organization; to prohibit an agreement to deny
23 the right to work, or place conditions on prospective
24 employment, on account of membership or nonmembership in a
25 labor union or labor organization; to prohibit an employer

1 from requiring its employees to abstain from union membership
2 as a condition of employment; and to provide that an employer
3 may not require a person, as a condition of employment or
4 continuation of employment, to pay dues, fees, or other
5 charges of any kind to any labor union or labor organization.

6 "Proposed by Act ____."

7 This description shall be followed by the following
8 language:

9 "Yes () No ()."



Speaker of the House of Representatives



President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 17-FEB-16, as amended.

Jeff Woodard
Clerk

Senate

17-MAR-16

Passed

Alabama Secretary Of State

Act Num.....: 2016-86
Bill Num....: H-37

C.6. UNIFORM MINIMUM WAGE BILL – ACT 2016-18

ACT #2016-18

1 HB174
2 173460-3
3 By Representatives Faulkner, Mooney, Hubbard, Faust, Gaston,
4 Greer, Boothe, Polizos, Chesteen, Garrett, Carns, Drake,
5 Wingo, Brown, Williams (P), Holmes (M), Fincher, Hammon,
6 Baker, Shiver, Beckman, Moore (B), Clouse, Lee, Ainsworth,
7 Whorton (I), Williams (JW), Rich, Pettus, Ledbetter, Whorton
8 (R), Sanderford, Farley, Butler, Hill (M), Fridy, Weaver,
9 Johnson (K), Nordgren, South, McMillan, Standridge, Beech,
10 Hill (J), Wadsworth, Johnson (R), Hurst, Hanes, Collins, Rowe,
11 Henry, Ball and Ingram
12 RFD: State Government
13 First Read: 09-FEB-16



1
2 ENROLLED, An Act,

3 Relating to prohibited practices relating to
4 employer and employee relationships; to prohibit local
5 governmental entities from requiring minimum leave, wages, or
6 other benefits for employees, classes of employees, or
7 independent contractors of employers; and to provide for the
8 Alabama Uniform Minimum Wage and Right-to-Work Act to retain
9 the exclusive authority of the state through the Legislature
10 to regulate collective bargaining under federal labor laws,
11 and wages, leave, and benefits provided by an employer to
12 employees, classes of employees, and independent contractors.
13 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

14 Section 1. (a) This act shall be known and cited as
15 the Alabama Uniform Minimum Wage and Right-to-Work Act.

16 Section 2. (a) For purposes of this act, the
17 following words have the following meanings:

18 (1) DISCRIMINATION. An action by an employer or a
19 distinction by an employer that adversely affects an employee
20 or job applicant based on a group, class, or category to which
21 that person belongs.

22 (2) EMPLOYEE. An individual employed in this state
23 by an employer or a natural person who performs services for
24 an employer for valuable consideration and does not include a
25 self-employed independent contractor.

1 (3) EMPLOYER. A person engaging in any activity,
2 enterprise, or business in this state employing one or more
3 employees, or a person, association, or legal or commercial
4 entity receiving services from an employee or independent
5 contractor and, in return, giving compensation of any kind to
6 such employee or independent contractor.

7 (4) FEDERAL LABOR LAWS. The National Labor Relations
8 Act, compiled in 29 U.S.C.S., Section 151 et seq., and the
9 Labor Management Relations Act, compiled in 29 U.S.C.S.,
10 Section 141 et seq., as amended, presidential executive
11 orders, and federal administrative regulations relating to
12 labor and management or employee and employer issues, and the
13 United States Constitution, as amended.

14 (5) INDEPENDENT CONTRACTOR. A self-employed
15 individual who does not meet the definition of employee, as
16 provided in this act, but otherwise does meet the definition
17 of independent contractor as defined by the Internal Revenue
18 Service.

19 (6) LABOR PEACE AGREEMENT. An arrangement between a
20 union and employer under which one or both entities agree to
21 waive certain rights under federal law with regard to union
22 organizing and related activity.

23 (7) MULTI-EMPLOYER ASSOCIATION. A bargaining unit
24 composed of independent employers who associate together to
25 negotiate jointly with one or more labor organizations

1 representing the employees of the independent employers within
2 the bargaining unit.

3 (8) PROJECT LABOR AGREEMENT. A collective bargaining
4 agreement with one or more labor unions that establishes the
5 terms and conditions of employment for a specific construction
6 project before employees are hired to work on such project.

7 (9) STATE. The State of Alabama and its agencies,
8 departments, commissions, bureaus, and offices including, but
9 not limited to, the Legislature.

10 (b) A county, municipality, or any other political
11 subdivision of this state shall not enact or administer any
12 ordinance, policy, rule, or other mandate requiring an
13 employer to provide any employee, class of employees, or
14 independent contractor with any employment benefit, including,
15 but not limited to, paid or unpaid leave, vacation, wage, or
16 work schedule, that is not required by state or federal law,
17 and shall not require an employer to compensate an employee,
18 class of employees, or independent contractor for any vacation
19 or other form of leave for which state or federal law does not
20 require the employee, class of employees, or independent
21 contractor to be compensated.

22 (c) Any ordinance, policy, rule, or other mandate of
23 a county, municipality, or any other political subdivision of
24 this state that is inconsistent with this section is void.

1 Section 3. (a) A county, municipality, or any other
2 political subdivision of this state shall not enact or
3 administer any ordinance, rule, policy, or other mandate that
4 creates requirements, regulations, or processes relating to
5 labor peace agreements or similar agreements. Any ordinance,
6 policy, rule, or other mandate of a county, municipality, or
7 any other political subdivision of this state that is
8 inconsistent with this section is void.

9 (b) (1) No law, rule, or ordinance shall impose any
10 contractual, zoning, permitting, licensing, or other condition
11 that requires any employer or employee to waive his or her
12 rights under the National Labor Relations Act, compiled in 29
13 U.S.C.S. § 151 et seq.

14 (2) No law, rule, regulation, or ordinance shall
15 require, in whole or in part, any employer or multi-employer
16 association to accept or otherwise agree to any provisions
17 that are mandatory or non-mandatory subjects of collective
18 bargaining under federal labor laws, including, but not
19 limited to, any limitations on an employer or multi-employer
20 association's rights to engage in collective bargaining with a
21 labor organization, to lock out employees, or to operate
22 during a work stoppage; provided, this subsection shall not
23 invalidate or otherwise restrict the state from requiring the
24 use of project labor agreements to the extent permissible
25 under federal labor laws.

(3) This subsection shall be interpreted and enforced in a manner that is consistent with the National Labor Relations Act, compiled in 29 U.S.C.S. § 151 et seq.

(4) Any agreement, contract, understanding, or practice, written or oral, implied or expressed, between any employer and any labor organization containing requirements in violation of this subsection is declared to be unlawful, null and void, and of no legal effect.

(5) An employer or employee may seek injunctive relief in the Circuit Court of Montgomery County for violations of the provisions of this section.

(c)(1) The state shall retain the exclusive authority to require an employer or multi-employer association to enter into a project labor agreement.

(2) This subsection does not prohibit an employer or any other person covered by the National Labor Relations Act, compiled in 29 U.S.C.S., Section 151, from entering into project labor agreements or engaging in any other activity protected by law. This subsection may not be interpreted to interfere with the labor relations of persons covered by the National Labor Relations Act.

(3) Relief that would interfere with the labor relations of persons covered by the National Labor Relations Act may not be granted under the provisions of this subsection.

1 Section 4. Notwithstanding any provision of this act
2 to the contrary, nothing in this act shall apply to those
3 state employers or employees in state service as defined in
4 Section 36-26-2, Code of Alabama 1975, or to public employers
5 and employees of state or local educational institutions or
6 systems, or to any ordinance, rule, policy, or other mandate
7 enacted by a county, municipality, or political subdivision of
8 this state relating specifically to public employees or a
9 class or employees employed by or independent contractors
10 hired by the county, municipality, or any other political
11 subdivision.

12 Section 5. If a court determines that any portion of
13 this act cannot be applied to a particular county,
14 municipality, or other political subdivision of this state,
15 this act shall remain in full force and effect for every other
16 county, municipality, and other political subdivision of this
17 state.

18 Section 6. (a) The purpose of this section is to
19 establish within the Legislature complete control over
20 regulation and policy pertaining to collective bargaining
21 under federal labor laws or the wages, leave, or other
22 employment benefits provided by an employer to an employee,
23 class of employees, or independent contractor in order to
24 ensure that such regulation and policy is applied uniformly
25 throughout the state.

1 (b) Except as otherwise provided in this act or as
2 expressly authorized by a statute of this state, the
3 Legislature hereby occupies and preempts the entire field of
4 regulation in this state touching in any way upon collective
5 bargaining under federal labor laws or the wages, leave, or
6 other employment benefits provided by an employer to an
7 employee, class of employees, or independent contractor to the
8 complete exclusion of any policy, ordinance, rule, or other
9 mandate promulgated or enforced by any county, municipality,
10 or other political subdivision of this state.

11 (c) The authority of a county, municipality, or
12 other political subdivision of this state to regulate
13 collective bargaining under federal labor laws or the wages,
14 leave, or other benefits provided by an employer to an
15 employee, class of employees, or independent contractor shall
16 not be inferred from its proprietary authority, home rule
17 status, or any other inherent or general power.

18 (d) Any existing policies, ordinances, rules, or
19 other mandates promulgated or enforced contrary to the terms
20 of this section are null and void, and any future policy,
21 ordinance, rule, or other mandate shall comply with this
22 section.

23 Section 7. The provisions of this act are severable.
24 If any part of this act is declared invalid or

1 unconstitutional, that declaration shall not affect the part
2 which remains.

3 Section 8. This act shall become effective
4 immediately following its passage and approval by the
5 Governor, or its otherwise becoming law.



Speaker of the House of Representatives



President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 16-FEB-16.

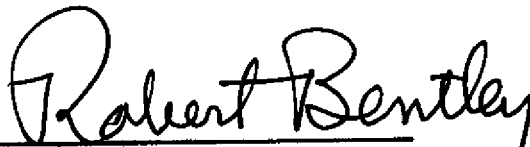
Jeff Woodard
Clerk

Senate

25-FEB-16

Passed

APPROVED



TIME

3:48 PM Feb 25, 2016



GOVERNOR

Alabama Secretary Of State

Act Num.....: 2016-18
Bill Num.....: H-174

Recv'd 02/25/16 03:54p SLF

D. EXECUTIVE PROCLAMATIONS

1. Small Business Saturday Proclamation
2. Apprenticeship Week Proclamation

D.1. SMALL BUSINESS SATURDAY PROCLAMATION



Proclamation

By the Governor of Alabama

WHEREAS, the State of Alabama believes that small businesses are the backbone of our economy and the glue that holds communities together; and

WHEREAS, according to the United States Small Business Administration, as of last year there are currently 28 million small businesses in the United States and 65 percent of net new jobs over the past two decades were created by small businesses; and

WHEREAS, 99 percent of U.S. consumers agree that it is important to support the small businesses they value in their communities, and 90 percent are willing to pledge their support for a "Buy Local" small business initiative like Small Business Saturday according to the United States Small Business Administration; and

WHEREAS, Alabama supports our local small businesses that create jobs, boost our local economy and preserve our neighborhoods; and

WHEREAS, advocacy groups, public organizations and private organizations across the country have endorsed the Saturday after Thanksgiving as Small Business Saturday; and

WHEREAS, residents of our community, and communities across the country, are asked to support small businesses and merchants on Small Business Saturday and throughout the year:

NOW, THEREFORE, I, Robert Bentley, Governor of Alabama, do hereby proclaim November 26, 2016, as

Small Business Saturday

in the State of Alabama.



Given Under My Hand and the Great Seal of the Office of the Governor at the State Capitol in the City of Montgomery on the 21st day of November 2016.

Robert Bentley
Robert Bentley, Governor

D.2. APPRENTICESHIP WEEK PROCLAMATION



Proclamation

By the Governor of Alabama

WHEREAS, Apprenticeship Alabama is established under the Alabama Department of Commerce, Workforce Development Division; and

WHEREAS, the mission of Apprenticeship Alabama is to provide the leadership and infrastructure to ensure the advancement and expansion of Registered Apprenticeships by assisting employers with access to the tools and human capital needed to advance workforce and economic development; and

WHEREAS, it is the goal of Apprenticeship Alabama, working in coordination with the USDOL Office of Apprenticeship, to increase career opportunities for Alabama citizens by supporting apprentices training in high-growth jobs which require hands-on experience and classroom instruction in the field; and

WHEREAS, Apprenticeship Alabama will focus efforts to serve the business sectors of Advanced Manufacturing, Construction, Healthcare, Information Technology and Logistics and Transportation; and

WHEREAS, Reinforcing apprenticeship programs will help Alabama increase its talent pool of 3,995 apprentices to more than 6,000 apprentices, as a result increasing registered programs currently at 400 companies to more than 600 companies by 2021:

NOW, THEREFORE, I, Robert Bentley, Governor of Alabama, do hereby proclaim November 14 through November 20, 2016, as

Apprenticeship Week

in the State of Alabama.



Given Under My Hand and the Great Seal of the Office of the Governor at the State Capitol in the City of Montgomery on the 7th day of December 2016.

Robert Bentley
Robert Bentley, Governor

E. VETERAN-OWNED BUSINESS DECAL



F. ATLAS ALABAMA PRESENTATION – ALABAMA DEPARTMENT OF
REVENUE



Alabama Department
of Revenue



Business Essentials for State Taxpayers Atlas Alabama



Alabama Department of Revenue

50 North Ripley Street • Montgomery, AL • 36132

revenue.alabama.gov

"The Alabama Department of Revenue will efficiently and effectively administer the revenue laws in an equitable, courteous, and professional manner to fund governmental services for the citizens of Alabama."

...ADOR Mission Statement

Commissioner Julie Magee

About ▾

Divisions ▾

eServices ▾

Forms ▾

Legal ▾

News & Stats ▾

Contact ▾

Today is Monday, August 29, 2016

[Google Site Search](#)



Important Notices!

***** **File your Individual Income Tax Return for FREE!** See how at the [Free Filing Startup page!](#) *****



Where's My Refund? My Alabama Taxes

Visit MAT to [check your refund status](#) or [businesses can register for new tax accounts, file & pay business-related taxes](#). You can also check your refund status by calling 1-855-894-7391.



Businesses

From one-person entities to large corporations or financial institutions, this section is for you!



Individuals

Whether you're moving to Alabama or are a lifetime resident, get your state tax info here.



Practitioners

Welcome, practitioners! Find the latest filing requirements or anything else for your tax client needs.



[AtlasAlabama](#) is a statewide resource established to help start and expand small businesses; visit their site to see how they can help you!

Announcements

Pharmaceutical Providers Tax Rate Decreased!: Effective June 17, 2016, the Pharmaceutical Providers Tax which is currently imposed at the rate of 25 cents for each prescription filled or refilled for a citizen of Alabama has been decreased to the rate of 10 cents per each prescription filled or refilled for a citizen of Alabama. [Click here to read the entire notice.](#)

ADOR Launches New Website for Tax Amnesty Program: The Alabama Tax Delinquency Amnesty Act of 2016 was created by Act 2015-555. [Visit the 2016 Tax Amnesty Program website.](#) The amnesty program will run from June 30 through August 30. Please read the [notice](#) here.



Charting your course to small business success

Atlas Alabama is a website for entrepreneurs and small business owners, which provides a consolidated access point for basic information on doing business in Alabama, including details on licenses, taxes, loans, funding sources and insurance.

In addition, Atlas Alabama features a comprehensive list of national, state and local resources that can also assist small business owners.

The link to Atlas Alabama is **www.AtlasAlabama.gov**.



Alabama Department
of Revenue



Business Essentials for State Taxpayers Atlas Alabama

ATLAS ALABAMA HOME PAGE



Learn:

- Basics
- Events
- Insurance
- Licenses & Taxes
- Terms & Tips

Find Resources:

- Resources by County
- Healthcare
- Financing
- National Agencies
- Safety & Health
- Utilities

Search Directories

- County
- Municipality
- State Agency



Complying with Act 2015-361

Obtain important information regarding posting municipality ordinances in accordance with Act 2015-361. [Read more](#)



State Agencies & Departments

Access information about business compliance, online services, and small business resources available through state departments, commissions and boards. [Read more](#)



Terms & Tips

Learn about business terminology and access helpful business tips including determining the structure of your small business and writing a business plan. [Read more](#)

Provides Quick Access to Key Resources



BASICS

You've made the huge decision to start a business. As you probably know, most efforts to start a business end in failure. Fortunately, there are things you can do to guard against wasting time and money and improve your odds. Here are a few things to consider while starting your business.

+ Starting your business

— Developing your business plan

Developing a business plan doesn't have to be hard. In its simplest form, a business plan is a guide for your business that outlines goals and details how you plan to achieve those goals. We have provided steps to writing a business plan and a detailed business plan outline. For more information visit our [business plan info page](#).

+ Choosing your business structure

+ Choosing and registering a business name

+ Startup costs



ABOUT ▾

LEARN FIND RESOURCES

SEARCH DIRECTORIES ▾

NEWS V

CONTACT 3

TERMS & TIPS

To start or expand your small business, it is important to understand different types of business entities and to have an effective business plan. Check out some helpful terms and tips for determining business entities and writing business plans [here](#).

Business Check List

Steps to Writing a Business Plan

Detailed Business Plan Outline

Business Entities

Business Entities

C Corporation

An C corporation is an independent legal entity owned by shareholders. This means that the corporation itself, not the shareholders that own it, is held legally liable for the actions and debts the business incurs. Corporations are more complex than other business structures because they tend to have costly administrative fees and complex tax and legal requirements. Because of these issues, corporations are generally suggested for established, larger companies with multiple employees. When you form a corporation, you create a separate tax-paying entity. Regular corporations are called "C corporations" because Subchapter C of Chapter 1 of the Internal Revenue Code is where you find general tax rules affecting corporations and their shareholders. Unlike sole proprietors and partnerships, corporations pay income tax on their profits. In some cases, corporations are taxed twice – first, when the company makes a profit, and again when dividends are paid to shareholders on their personal tax returns. **Advantages:** Limited Liability, Ability to generate capital, Corporate Tax Treatment, Attractive to potential employees. **Disadvantages:** Time and Money, Double Taxing, Additional Paperwork

✦ S Corporation

<https://www.atlasalabama.gov/info/terms-and-templates/>



ATLASALABAMA

Search:



ABOUT ▾

LEARN ▾

FIND RESOURCES ▾

SEARCH DIRECTORIES ▾

NEWS ▾

CONTACT ▾

INSUR

Basics

Events

Insurance

Insurance cov
unemployer

Licenses & Taxes

Terms & Tips

rtant part of starting or expanding your business. Some information and links on
funds and workers' compensation insurance are included below.

Unemployment compensation fund

The Alabama Unemployment Compensation law provides that, except for certain non-profit organizations and government entities, an employer becomes subject for taxes when any one of the following conditions are met:

1. Non-Farm Business Employers – When the employer has had in employment one or more workers on some day in 20 or more different weeks, whether or not consecutive, during the current or preceding calendar year. Has paid wages of \$1,500 or more in any calendar quarter during the current or preceding calendar year.
2. Household Domestic Employers – Domestic employers become subject when the employer pays domestic workers in a private household, college club, fraternity or sorority house a total of \$1,000 or more in cash wages in any calendar quarter during the current or preceding calendar year.
3. Agricultural Employers – When the employer has had in employment 10 or more agricultural workers on the same day in 20 or more different weeks during the current or preceding calendar year or has paid a total of \$20,000 in cash wages to agricultural workers during any calendar quarter of the current or preceding calendar year.

For more information please visit the [Alabama Department of Labor's website](#).

+ Workers compensation insurance



Alabama Department
of Revenue



Business Essentials for State Taxpayers Atlas Alabama

[ABOUT THE COMMISSION](#) [FEEDBACK](#) [SIGN UP FOR EMAIL UPDATES](#)



Search



ABOUT ▾

LEARN ▾

FIND RESOURCES ▾

SEARCH DIRECTORIES ▾

NEWS ▾

CONTACT ▾

NATIONAL AGENCY

Resources by County

Healthcare

Financing

National Agencies

America's SBDC

America's SBDC helps Americans start
plans, accessing capital, marketing, r

Safety & Health

Utilities

businesses with free, face-to-face business consulting and low-cost training on writing business
more. [America's SBDC](#)

+ Bizfilings Business Owners Toolkit

+ Bplans

+ Entrepreneur Small Business Resource Center

+ Internal Revenue Service Small Business Tax Center

+ Small Business Learning Center

+ The National Federation of Independent Business (NFIB)

+ U.S. Department of Labor Small Business Resource Center



ATLASALABAMA

Search



ABOUT ▾

LEARN ▾

FIND RESOURCES ▾

SEARCH DIRECTORIES ▾

NEWS ▾

CONTACT ▾

County Directory



For All Businesses

For Specific Industries

Other State Agency Resources

Municipality Directory



ADECA

ABC Board

State Agency Forms

State Agency Directory



Department of Commerce

ADEM

Statewide Agencies

Department of Labor

ADPH

Department of Revenue

AGI

Secretary of State

ALDOT

Electrical Contractors Board

Forestry Commission

HVAC Board

Below are a selection of forms for state filing purposes that are applicable to small business owners in the state of Alabama. Please also refer to the forms tab on the [Alabama Department of Revenue](#) website and the forms section of the [IRS website](#) for additional forms that may be needed.

[A-1 Employer's Quarterly Return of Income Tax Withheld](#)

[A-3 Reconciliation of State Income Tax Withheld](#)

[A-4 Employee's Withholding Exemption Certificate](#)

[A-6 Employer's Monthly Return of Income Tax Withheld](#)

[Combined Registration Application](#)

[Consumer Use Tax Return for State of Alabama](#)

[Declaration of a Lawful Presence](#)

[SS-4 Employee Identification Number](#)

[Rental Tax Return for State of Alabama](#)

[Seller Use Tax Return for State of Alabama](#)

+ [ABC Board](#)

+ [Alabama Department of Environmental Management](#)

+ [Alabama Department of Public Health](#)

+ [Alabama Department of Agriculture & Industries](#)



Alabama Department
of Revenue



Business Essentials for State Taxpayers
Atlas Alabama

ATLAS ALABAMA HOME PAGE – STATE AGENCIES



Search



ABOUT ▾

LEARN ▾

FIND RESOURCES ▾

SEARCH DIRECTORIES ▾

NEWS ▾

CONTACT ▾

WORKING FOR YOU

Help us build the Atlas Business Wizard!

[Tell Us Here](#)



Complying with Act 2015-361

Obtain important information regarding posting municipality ordinances in accordance with Act 2015-361. [Read more](#)



State Agencies & Departments

Access information about business compliance, online services, and small business resources available through state departments, commissions and boards. [Read more](#)



Terms & Tips

Learn about business terminology and access helpful business tips including determining the structure of your small business and writing a business plan. [Read more](#)



Search



ABOUT ▾

LEARN ▾

FIND RESOURCES ▾

SEARCH DIRECTORIES ▾

NEWS ▾

CONTACT ▾

STATE AGENCIES & DEPARTMENTS

The following state agencies provide entrepreneurs and small business owners with the resources required to start a business and to maintain compliance with licensing, taxes and other regulations. Working with many of these agencies is mandatory regardless of the type of business, but others are specific to various industries. See below to determine the needs for your individual business.

FOR ALL BUSINESSES



ADECA

Economic & Community Affairs

Administers state and federal programs benefiting local



Dept. of Commerce

Office of Small Business Advocacy

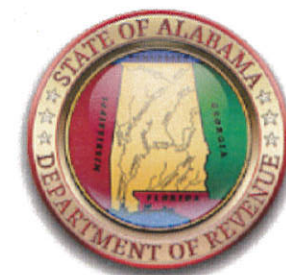
The OSBA mission is to aid, counsel, assist, and protect the interest of



Dept. of Labor

eGov Business Portal

Administers state unemployment and workers' compensation, job match



Dept. of Revenue

ONE SPOT Tax Portal

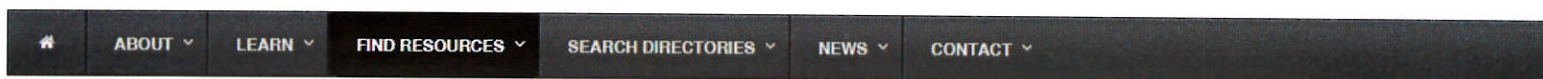
The mission of DOR is to efficiently and effectively administer the



RESOURCES – LOCAL RESOURCES



Search



RESOURCES BY COUNTY

Locate your county below to access a PDF with local resource contact information for the County website, Small Business Development Center, Taxpayer Service Center, Business License office(s), and Chamber(s) of Commerce in your area.

+ Counties A-B

+ Counties C

+ Counties D-G

+ Counties H-L

Hale Henry Houston Jackson Jefferson Lamar Lauderdale Lawrence Lee Limestone Lowndes

+ Counties M-P

+ Counties R-W



RESOURCES – LOCAL RESOURCES



Search



MUNICIPALITY DIRECTORY

Below is a list of all the localities (cities, towns, and unincorporated areas) in Alabama. You can search for a specific locality directly, or use the A-Z index. Localities can be filtered by county, population, or median household income. The results can be sorted alphabetically, by county, by population, or by median household income. The top 20 most populous localities and counties directly link to their informational pages. All other counties listed link to a downloadable resource PDF. There are some localities and counties that are still being added, so check back periodically for updated information.

A - C				D - H	J - M	N - S	T - Z
Search for municipalities by name							
County	Population	Median Household Income					
Any	Any	Any					
Name	County	Population	Median Household				
Abbeville	Henry	2,624	\$26,252				
Adamsville	Jefferson	4,435	\$45,071				
Addison	Winston	749	\$37,563				



Alabama Department
of Revenue



Business Essentials for State Taxpayers Atlas Alabama

Sample County Landing Page & Portal



ABOUT US

Welcome to Lee County

Lee County is home to Auburn University and more 154,000 residents. Lee County boasts a high quality of life and excellent amenities including an outstanding educational system with highly regarded public and private schools and a nationally recognized University, leisure activities including golf with a stop on the Robert Trent Jones Golf Trail and local communities with historic downtown areas.

[Download PDF](#)

Census Data

- ✓ Population in 2014: 154,255
- ✓ Housing units in 2014: 65,566
- ✓ Median Household Income 2010-14: \$43,641
- ✓ Land area in square miles in 2010: 608
- ✓ Total number of farms in 2007: 10,319

Core Services



Business Licenses

Access a comprehensive guide to obtaining and maintaining your Lee County business license, find answers to questions regarding sales tax collection, and gather information on city and state business licensing.



Revenue Commissioner

Obtain information on paying property taxes and other revenue business.



Economic Development

Access information on Lee County and all it has to offer a new or expanding business.



Contact Us

Find location, map, address, phone number and a comprehensive departmental directory here.



ATLASALABAMA

Search



ABOUT ▾

LEARN ▾

FIND RESOURCES ▾

SEARCH DIRECTORIES ▾

NEWS ▾

CONTACT ▾



Federal grants could help Alabama recover from coal losses

By Kelly Poe, al.com Alabama coal miners have recently faced mine closures, job losses and benefits reductions, and two recently awarded federal grants aim to ease some of the problems the industry decline has caused. The federal government's Appalachian Regional Commission has awarded two groups in Alabama grants to help the industry figure out what's next. Southern Research in Birmingham received a \$60,202 grant to

[Read More →](#)



Small Business Forum Web Conference

Does your organization or association work closely with small business owners? If so, please join us September 14 at 10 a.m. as we exchange ideas, gather information, and create new partnerships within the small business community. Our Virtual Small Business Forum is free and open to those with an interest in small business or self-employment. This forum will provide your organization with helpful resources to...

[Read More →](#)

ARCHIVES

August 2016

July 2016

June 2016

May 2016

April 2016

February 2016

January 2016

November 2015

October 2015

May 2015

February 2015

January 2015

December 2014

November 2014

October 2014

CATEGORIES

Executive Orders

Email news articles to: info@atlasalabama.gov



ATLASALABAMA

Charting your course to small business success



What other capabilities will Atlas Alabama have in the future?

- Additional State Agency portals and landing pages
- Fillable forms for all Alabama business categories/types
- Step-by-step guide for mandatory state and local business requirements
- Searchable industry directory with regulatory board information
- Enhanced small business news blog