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STATE OF ALABAMA
OFFICE OF THE ATTORNEY GENERAL

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Honorable Luke Cooley
Houston County Judge of Probate
Post Office Drawer 6406
Dothan, Alabama 36302

Privilege License Taxes – Probate
Judges – Rentals

A rental store that rents inflatable
devices for children is not subject to
license tax under section 40-12-103
of the Code of Alabama.

Dear Judge Cooley:

This opinion of the Attorney General is issued in response to your
request.

QUESTION

Is a rental store that rents inflatable
devices subject to license tax under section 40-
12-103 of the Code of Alabama?

FACTS AND ANALYSIS

Section 40-12-103 of the Code of Alabama states as follows:

For each flying jenny, called also
hobbyhorses, and merry-go-rounds, roller
coasters, or other devices of like character, there
shall be paid a license tax of \$50 per year, \$20
for each month or \$5 for each week in each place
in which *such device is operated*, whether
incorporated or not.

ALA. CODE § 40-12-103 (2003) (emphasis added).

Under the well-established rules of statutory construction, words used in a statute must be given their natural, plain, ordinary, and commonly understood meaning, and where plain language is used, a court is bound to interpret that language to mean exactly what it says. *Ex parte Cove Properties, Inc.*, 796 So. 2d 331, 333-34 (Ala. 2000); *Ex parte T.B.*, 698 So. 2d 127, 130 (Ala. 1997); *State Dep't of Transp. v. McLelland*, 639 So. 2d 1370, 1371 (Ala. 1994). You question applicability of the statute to inflatable "moon walks" and slides used as children's entertainment at adult functions or private parties that are available as a rental from a rental store. Section 40-12-103 taxes the operating, not the renting, of the listed devices.

This conclusion is supported by the decision of the Alabama Supreme Court in *Bowen v. State*, 131 Ala. 39, 31 So. 79 (1901). In holding that a person can be convicted of aiding and abetting a license tax violation for a flying jenny, the Court characterized the tax as requiring the *operator* of each jenny to pay the tax, explaining that a person who collects fares for riding a jenny aids and abets its *operation*.

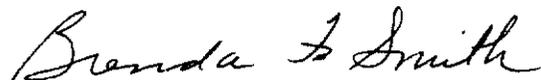
CONCLUSION

A rental store that rents inflatable devices for children is not subject to license tax under section 40-12-103 of the Code of Alabama.

I hope this opinion answers your question. If this Office can be of further assistance, please contact Ward Beeson of my staff.

Sincerely,

TROY KING
Attorney General
By:



BRENDA F. SMITH
Chief, Opinions Division