

1 HB110
2 115482-2
3 By Representatives Hinshaw, Taylor and Hall (Constitutional
4 Amendment)
5 RFD: Madison County Legislation
6 First Read: 12-JAN-10
7 PFD: 01/06/2010

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ENROLLED, An Act,

To propose an amendment to the Constitution of Alabama of 1901, to prohibit the imposition of an occupational tax in Madison County.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. The following amendment to the Constitution of Alabama of 1901, is proposed and shall become valid as a part of the Constitution when all requirements of this act are fulfilled:

PROPOSED AMENDMENT

(a) No privilege or license tax on the gross receipts of any natural person derived from the conduct of a vocation, occupation, calling, or profession may be levied in Madison County.

(b) Nothing in this amendment is intended to repeal or affect the current authority granted by local act to Madison County to impose business licenses or the current authority granted to municipalities to impose municipal business licenses, including those imposed pursuant to Sections 11-51-90, 11-51-91, 11-51-92, and 11-51-93, Code of Alabama 1975.

Section 2. An election upon the proposed amendment shall be held in accordance with Amendment 555 to the Constitution of Alabama of 1901, now appearing as Section

1 284.01 of the Official ReCompilation of the Constitution of
2 Alabama of 1901, as amended, and the election laws of this
3 state.

4 Section 3. The appropriate election official shall
5 assign a ballot number for the proposed constitutional
6 amendment on the election ballot and shall set forth the
7 following description of the substance or subject matter of
8 the proposed constitutional amendment:

9 "Relating to Madison County, proposing an amendment
10 to the Constitution of Alabama of 1901, to prohibit the
11 imposition of an occupational tax.

12 "Proposed by Act _____."

13 This description shall be followed by the following
14 language:

15 "Yes () No ()."

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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 19-JAN-10.

Greg Pappas
Clerk

Senate

16-FEB-10

Passed