

1 HB215
2 115852-2
3 By Representatives Ford, Clouse, Grimes, Irons, Curtis,
4 Greeson, Wood, Ison, Hinshaw, Spicer, Ward, Sherer, Taylor,
5 Martin, Morrow, Davis, Hubbard and Fields (Constitutional
6 Amendment)
7 RFD: County and Municipal Government
8 First Read: 12-JAN-10

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8 SYNOPSIS: This bill would propose an amendment to the
9 Constitution of Alabama of 1901, to prohibit the
10 imposition of an occupational tax by a county or a
11 municipality after January 1, 2010.

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13 A BILL
14 TO BE ENTITLED
15 AN ACT

16
17 To propose an amendment to the Constitution of
18 Alabama of 1901, to prohibit the imposition of an occupational
19 tax by a county or a municipality after January 1, 2010.

20 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

27 PROPOSED AMENDMENT

1 (a) After January 1, 2010, no county or municipality
2 may impose a privilege or license tax on the gross receipts of
3 any natural person derived from the conduct of a vocation,
4 occupation, calling, or profession within the county or
5 municipality. This amendment shall not apply to any such
6 privilege or license tax imposed on the effective date of this
7 amendment.

8 (b) Nothing in this amendment is intended to repeal
9 or affect the current authority granted by local act or
10 otherwise to impose business licenses or the current authority
11 granted to municipalities to impose municipal business
12 licenses.

13 Section 2. An election upon the proposed amendment
14 shall be held in accordance with Sections 284 and 285 of the
15 Constitution of Alabama of 1901, now appearing as Sections 284
16 and 285 of the Official Recompilation of the Constitution of
17 Alabama of 1901, as amended, and the election laws of this
18 state.

19 Section 3. The appropriate election official shall
20 assign a ballot number for the proposed constitutional
21 amendment on the election ballot and shall set forth the
22 following description of the substance or subject matter of
23 the proposed constitutional amendment:

24 "Proposing an amendment to the Constitution of
25 Alabama of 1901, to prohibit the future imposition of an
26 occupational tax by a county or a municipality after January
27 1, 2010.

1 "Proposed by Act _____."

2 This description shall be followed by the following

3 language:

4 "Yes () No ()."