

1 SB122
2 114303-3
3 By Senators Orr and Sanford (Constitutional Amendment)
4 RFD: Local Legislation No. 1
5 First Read: 12-JAN-10

1 SB122

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4 ENROLLED, An Act,

5 To propose an amendment to the Constitution of
6 Alabama of 1901, to prohibit the imposition of an occupational
7 tax in Morgan County.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

13 PROPOSED AMENDMENT

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

18 (b) Nothing in this amendment is intended to repeal
19 or affect the current authority granted by local act to Morgan
20 County to impose business licenses or the current authority
21 granted to municipalities to impose municipal business
22 licenses, including those imposed pursuant to Sections
23 11-51-90, 11-51-91, 11-51-92, and 11-51-93, Code of Alabama
24 1975.

1 Section 2. An election upon the proposed amendment
2 shall be held in accordance with Amendment 555 to the
3 Constitution of Alabama of 1901, now appearing as Section
4 284.01 of the Official Recompilation of the Constitution of
5 Alabama of 1901, as amended, and the election laws of this
6 state.

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

12 "Relating to Morgan County, proposing an amendment
13 to the Constitution of Alabama of 1901, to prohibit the
14 imposition of an occupational tax.

15 "Proposed by Act _____."

16 This description shall be followed by the following
17 language:

18 "Yes () No ()."

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President Pro Tempore and Presiding Officer of
the Senate

Speaker of the House of Representatives

SB122

Senate 04-FEB-10

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

McDowell Lee
Secretary

House of Representatives
Passed: 18-FEB-10

By: Senator Orr