

1 SB392  
2 117944-1  
3 By Senators Pittman and Keahey (Constitutional Amendment)  
4 RFD: Local Legislation No. 1  
5 First Read: 09-FEB-10

2  
3  
4  
5  
6  
7  
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 in Baldwin  
11 County.

12  
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 in Baldwin County.

20 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

25 PROPOSED AMENDMENT

26 (a) No privilege or license tax on the gross  
27 receipts of any natural person derived from the conduct of a

1 vocation, occupation, calling, or profession may be levied in  
2 Baldwin County.

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

10 Section 2. An election upon the proposed amendment  
11 shall be held in accordance with Amendment 555 to the  
12 Constitution of Alabama of 1901, now appearing as Section  
13 284.01 of the Official Recompilation of the Constitution of  
14 Alabama of 1901, as amended, and the election laws of this  
15 state.

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

21 "Relating to Baldwin County, proposing an amendment  
22 to the Constitution of Alabama of 1901, to prohibit the  
23 imposition of an occupational tax.

24 "Proposed by Act \_\_\_\_\_."

25 This description shall be followed by the following  
26 language:

27 "Yes ( ) No ( )."

