

1 SB418
2 199523-4
3 By Senator Beasley (N & P)
4 RFD: Local Legislation
5 First Read: 21-MAY-19

1 SB418

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4 With Notice and Proof

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6 ENROLLED, An Act,

7 Relating to Macon County; to amend Section 2 of Act
8 97-522, 1997 Regular Session (Acts 1997, p. 912), as amended
9 by Act 2000-490 of the 2000 Regular Session (Acts 2000, p.
10 929), now appearing as Section 45-44-244.31 of the Code of
11 Alabama 1975, authorizing an occupational privilege license
12 fee, to futher provide for the application of the fee.

13 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

14 Section 1. Section 2 of Act 97-522, 1997 Regular
15 Session (Acts 1997, p. 912), as amended by Act 2000-490 of the
16 2000 Regular Session (Acts 2000, p. 929), now appearing as
17 Section 45-44-244.31 of the Code of Alabama 1975, is amended
18 to read as follows:

19 "§45-44-244.31.

20 "In addition to any and all other taxes or fees
21 heretofore or hereafter levied in Macon County, the Macon
22 County Commission may levy a payroll or privilege fee upon any
23 person who performs a trade, occupation, or profession in
24 those areas of the county not ~~currently~~ subject to an
25 occupation tax on the effective date of the act adding this

1 language. If any area is not subject to an occupational tax on
2 the effective date of the act adding this language and the
3 area is annexed into a municipality and becomes subject to a
4 municipal occupational tax, any payroll or privilege fee
5 levied pursuant to this section shall continue to apply in the
6 annexed area notwithstanding any other provision of law. It
7 shall be unlawful for any person to engage in or follow any
8 trade, occupation, or profession within those areas of the
9 county on or after the first day of January 1998, without
10 paying the payroll or privilege fees imposed by this subpart.
11 All employees working within Macon County shall pay a one
12 percent occupational tax relative to the earnings of the
13 employee. Notwithstanding the foregoing, this subpart shall
14 not apply to those persons over the age of 65 years who are
15 not gainfully employed, nor shall it apply to domestic
16 servants employed in private homes. The amount due and owing
17 under this subpart by any person engaged in a business,
18 profession, or occupation for which license fees are required
19 to be paid under the authority of Section 40-12-40, shall be
20 reduced by an amount equal to, but not exceeding, that amount
21 paid annually under that section."

22 Section 2. This act shall become effective
23 immediately following its passage and approval by the
24 Governor, or its otherwise becoming law.

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB418

Senate 23-MAY-19

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

Patrick Harris,
Secretary.

House of Representatives
Passed: 29-MAY-19

By: Senator Beasley