

1 HB149  
2 164969-2  
3 By Representatives Polizos, Ingram and Beckman (Constitutional  
4 Amendment)  
5 RFD: Ways and Means General Fund  
6 First Read: 05-MAR-15

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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, 2017.

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 by a county or a municipality after January 1, 2017.

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, 2017, 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 or to repeal any existing municipal or county  
13 occupational tax.

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

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

25 "Proposing an amendment to the Constitution of  
26 Alabama of 1901, to prohibit the future imposition of an

1 occupational tax by a county or a municipality after January  
2 1, 2017.

3 "Proposed by Act \_\_\_\_\_."

4 This description shall be followed by the following  
5 language:

6 "Yes ( ) No ( )."