

1 HB475  
2 166513-1  
3 By Representatives Knight, Scott, Robinson, Rogers and Moore  
4 (M) (Constitutional Amendment)  
5 RFD: Ways and Means Education  
6 First Read: 09-APR-15

2  
3  
4  
5  
6  
7  
8 SYNOPSIS: Under an existing provision of the  
9 Constitution of Alabama of 1901, individual  
10 taxpayers are allowed to deduct the amount of  
11 federal income taxes paid or accrued in determining  
12 income subject to the state income tax.

13 This bill would propose an amendment to the  
14 Constitution of Alabama of 1901, to repeal  
15 Amendment 225, now appearing as Section 211.04 of  
16 the Official ReCompilation of the Constitution of  
17 Alabama of 1901, as amended, which allows the  
18 deduction of federal income taxes by individual  
19 taxpayers subject to state income tax.

20  
21 A BILL

22 TO BE ENTITLED

23 AN ACT

24  
25 To propose an amendment to the Constitution of  
26 Alabama of 1901, to repeal Amendment 225, now appearing as  
27 Section 211.04 of the Official ReCompilation of the

1 Constitution of Alabama of 1901, as amended, relating to  
2 deductions of federal taxes from income subject to the state  
3 income tax.

4 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

5 Section 1. The following amendment to the  
6 Constitution of Alabama of 1901, as amended, is proposed and  
7 shall become valid as a part thereof when approved by a  
8 majority of the qualified electors voting thereon and in  
9 accordance with Sections 284, 285, and 287 of the Constitution  
10 of Alabama of 1901, now appearing as Sections 284, 285, and  
11 287 of the Official Recompilation of the Constitution of  
12 Alabama of 1901, as amended:

13 PROPOSED AMENDMENT

14 Amendment 225 of the Constitution of Alabama of  
15 1901, now appearing as Section 211.04 of the Official  
16 Recompilation of the Constitution of Alabama of 1901, as  
17 amended, is repealed.

18 Section 2. An election upon the proposed amendment  
19 shall be held in accordance with Sections 284 and 285 of the  
20 Constitution of Alabama of 1901, now appearing as Sections 284  
21 and 285 of the Official Recompilation of the Constitution of  
22 Alabama of 1901, as amended, and the election laws of this  
23 state at the next statewide primary, general or special  
24 election held for that purpose.

25 Section 3. The appropriate election official shall  
26 assign a ballot number for the proposed constitutional  
27 amendment on the election ballot and shall set forth the

1 following description of the substance or subject matter of  
2 the proposed constitutional amendment: "Proposing an amendment  
3 to the Constitution of Alabama of 1901, to repeal Amendment  
4 225 of the Constitution of Alabama of 1901, now appearing as  
5 Section 211.04 of the Official ReCompilation of the  
6 Constitution of Alabama of 1901, as amended, which relates to  
7 the deduction of federal income taxes from income subject to  
8 state income tax."

9 This description shall be followed by the following  
10 language: "Yes ( ) No ( )."