- 1 HB257
- 2 147247-2
- 3 By Representatives Moore (B), McMillan, Beckman, Wallace,
- 4 Shiver, Williams (D), Morrow, Merrill, Long, Baughn, Johnson
- 5 (K), Henry, Bridges, Greer, Wood, Ford, Boothe, Grimsley,
- 6 McCutcheon, Lee and Chesteen (Constitutional Amendment)
- 7 RFD: County and Municipal Government
- 8 First Read: 12-FEB-13

1	<u>ENGROSSED</u>
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4	A BILL
5	TO BE ENTITLED
6	AN ACT
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8	To propose an amendment to the Constitution of
9	Alabama of 1901, to prohibit the imposition of a business
10	license tax by a county or a municipality on the rental of
11	residential real estate on a per unit basis unless the tax was
12	imposed before January 1, 2013.
13	BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:
14	Section 1. The following amendment to the
15	Constitution of Alabama of 1901, as amended, is proposed and
16	shall become valid as a part thereof when approved by a
17	majority of the qualified electors voting thereon and in
18	accordance with Sections 284, 285, and 287 of the Constitution
19	of Alabama of 1901, as amended:
20	PROPOSED AMENDMENT
21	After the effective date of this amendment, no
22	business license tax may be imposed on the rental of
23	residential real estate on a per unit basis by a county or
24	municipality unless the tax was imposed prior to January 1,
25	2013. After the effective date of this amendment, no business
26	license tax may be imposed on the rental of residential real
27	estate on a per unit basis by a county or municipality that

1 was not imposing a business license tax on a per unit basis prior to January 21, 2013. As used in this amendment, 2 "business license tax" does not include a privilege or license 3 tax in the nature of a lodging tax. This amendment shall not 4 be construed to prohibit a municipality or related municipal 5 6 board or entity from imposing fees on commercial or 7 residential developments or projects within the jurisdiction of the municipality. This amendment shall not apply to an 8 Alabama Improvement District organized pursuant to Chapter 99A 9 10 of Title 11, Code of Alabama 1975, a Capital Improvement Cooperative District organized pursuant to Chapter 99B of 11 12 Title 11, Code of Alabama 1975, or an industrial development 13 board or water and sewer board. Section 2. An election upon the proposed amendment 14 shall be held in accordance with Sections 284 and 285 of the 15 Constitution of Alabama of 1901, now appearing as Sections 284 16 17 and 285 of the Official Recompilation of the Constitution of Alabama of 1901, as amended, and the election laws of this 18 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

Alabama of 1901, to prohibit the imposition of a business

license tax by a county or a municipality on the rental of

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residential real estate on a per unit basis unless the tax was imposed before January 1, 2013.

"Proposed by Act _____."

This description shall be followed by the following language:

"Yes () No ()."
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3	House of Representatives
4 5 6 7	Read for the first time and re- ferred to the House of Representa- tives committee on County and Mu- nicipal Government
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9 10 11	Read for the second time and placed on the calendar 21-FEB-13
12 13	Read for the third time and passed as amended 24-APR-13
14	Yeas 96, Nays 0, Abstains 0
15 16	Jeff Woodard
17 18	Clerk