

1 HB586
2 136126-3
3 By Representative Payne (N & P)
4 RFD: Jefferson County Legislation
5 First Read: 20-MAR-12

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Jefferson County; to authorize the
14 Jefferson County Commission to levy an occupational tax in the
15 county; to provide for distribution of the tax; and to
16 expressly repeal Act 99-669, 1999 Second Special Session.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. This act shall apply only to Jefferson
19 County.

20 Section 2. As used in this act, the following words
21 and terms shall have the following meanings ascribed to them:

22 (1) COUNTY. Jefferson County.

23 (2) OCCUPATION. Business, trade, occupation, or
24 profession.

25 (3) PERSON. A natural person.

26 Section 3. The purpose of this act is to authorize
27 the Jefferson County Commission to levy an occupational tax on

1 each person engaged or employed in any occupation in the
2 county.

3 Section 4. The Jefferson County Commission, by a
4 four-fifths recorded vote, may levy an occupational tax on any
5 person engaging in or employed in any occupation in the
6 county.

7 Section 5. The tax authorized to be levied shall be
8 paid to that officer or employee of the county chargeable with
9 the duty of collecting taxes payable to the county.

10 Section 6. The tax authorized to be levied by the
11 governing body of the county on any person for engaging in any
12 occupation may not exceed the rate of forty-five hundredths of
13 one percent (.0045) of compensation, excluding benefits, or
14 net income before taxes, whichever is less, for any occupation
15 conducted in the county. The maximum tax rate may not be
16 increased without the approval of the Alabama Legislature. On
17 January 1 of each year the then current occupational tax rate
18 shall be decreased by the total percentage of any increase or
19 increases in sewer rates during the previous calendar year. In
20 the case of any person engaged in an occupation, the amount of
21 any occupational tax due under the act shall be reduced by any
22 business license tax paid pursuant to a municipal ordinance,
23 any license or privilege tax payable pursuant to Act 2011-662,
24 or any other business license tax paid pursuant to general
25 law.

26 Section 7. The proceeds from the tax shall be
27 deposited in the county general fund.

1 Section 8. All laws or parts of laws which conflict
2 with this act are repealed. Act 99-669, 1999 Second Special
3 Session (Acts 1999 Second Special Session, p. 168), is
4 expressly repealed.

5 Section 9. If any provision of this act shall be
6 held by any court of competent jurisdiction to be invalid,
7 such invalidity shall not affect any other provisions of this
8 act and the act shall be given full force and effect as
9 completely as if the invalid provision had not been included.

10 Section 10. This act shall become effective
11 immediately following its passage and approval by the
12 Governor, or its otherwise becoming law.