

1 HB652
2 139965-1
3 By Representative Williams (J)
4 RFD: County and Municipal Government
5 First Read: 05-APR-12

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8 SYNOPSIS: Under existing law, the Legislature may
9 allow counties to levy an occupational and license
10 tax on persons who work within the county.

11 This bill would allow a county which has
12 levied an occupational and license tax in the 20
13 years prior to the reenactment of this act to
14 reimpose the tax on the same terms and conditions
15 as it was previously imposed if there is a public
16 university in the county that operates a medical
17 school.

18 This bill would provide that 20 percent of
19 the proceeds from the occupational and license tax
20 shall be transferred to the university to be used
21 for scientific, medical, and innovative research
22 projects or construction projects for the
23 university.

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25 A BILL
26 TO BE ENTITLED
27 AN ACT

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Relating to occupational and license tax; to allow a county which has levied an occupational and license tax in the 20 years prior to the enactment of this act to reimpose the tax on the same terms and conditions as it was previously imposed if there is a public university in the county that operates a medical school; and to provide that 20 percent of the proceeds from the occupational and license tax would be transferred to the university to be used for scientific, medical, and innovative research projects or construction projects for the university.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) A county which has levied an occupational and license tax in the 20 years prior to the enactment of this act may reimpose the tax on the same terms and conditions as it was previously imposed if there is a public university in the county that operates a medical school.

(b) Twenty percent of the proceeds from the tax shall be transferred to the university to be used for scientific, medical, and innovative research projects or construction projects and the balance shall be distributed to the county general fund.

Section 2. This act shall become effective on the first day of the third month following its passage and approval by the Governor, or its otherwise becoming law.