

1 SB142
2 133102-1
3 By Senator Orr (Constitutional Amendment)
4 RFD: Finance and Taxation General Fund
5 First Read: 07-FEB-12

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8 SYNOPSIS: This bill would propose an amendment to the
9 Constitution of Alabama of 1901, to prohibit the
10 collection of an occupational tax by a county or a
11 municipality unless the tax was imposed before
12 January 1, 2012.

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14 A BILL
15 TO BE ENTITLED
16 AN ACT

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18 To propose an amendment to the Constitution of
19 Alabama of 1901, to prohibit the collection of an occupational
20 tax by a county or a municipality unless the tax was imposed
21 before January 1, 2012.

22 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

23 Section 1. The following amendment to the
24 Constitution of Alabama of 1901, as amended, is proposed and
25 shall become valid as a part thereof when approved by a
26 majority of the qualified electors voting thereon and in

1 accordance with Sections 284, 285, and 287 of the Constitution
2 of Alabama of 1901, as amended:

3 PROPOSED AMENDMENT

4 (a) After the effective date of this amendment, no
5 privilege or license tax imposed on the gross receipts of any
6 natural person derived from the conduct of a vocation,
7 occupation, calling, or profession within the county or
8 municipality may be collected unless the tax was imposed prior
9 to January 1, 2012.

10 (b) Nothing in this amendment is intended to repeal
11 or affect the current authority granted by local act or
12 otherwise to impose business licenses or the current authority
13 granted to municipalities to impose municipal business
14 licenses.

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

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

26 "Proposing an amendment to the Constitution of
27 Alabama of 1901, to prohibit the collection of an occupational

1 tax by a county or a municipality unless the tax was imposed
2 prior to January 1, 2012.

3 "Proposed by Act _____."

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

6 "Yes () No ()."