

1 HB651
2 130685-2
3 By Representatives Rogers, Moore (M) and Robinson (O) (N & P)
4 RFD: Jefferson County Legislation
5 First Read: 24-MAY-11

1 130685-2:n:04/29/2011:FC/tj LRS2011-2691R1

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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 expressly repeal Act 99-669, 1999 Second Special
16 Session; and to provide for approval at a referendum of the
17 authority to levy the tax.

18 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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

23 (1) BUSINESS. Business, vocation, occupation,
24 calling, or profession.

25 (2) COUNTY. Jefferson County.

26 Section 3. The purpose of this act is to authorize,
27 after approval at a referendum, the Jefferson County

1 Commission to levy an occupational tax as previously
2 authorized pursuant to Act 406 of the 1967 Regular Session
3 (Acts 1967, p. 1032) without the exemption originally granted
4 by Act 406 to any person required to pay a privilege or
5 license tax to the state or the county by Article 1, Chapter
6 20, Title 51 of the Code of Alabama 1940.

7 Section 4. The Jefferson County Commission may levy
8 an occupational or license or privilege tax upon any person
9 for engaging in any business in the county for which the
10 person is not required by law to pay any tax pursuant to
11 Section 40-16-4, 40-21-50, 40-21-52, 40-21-53, 40-21-56, or
12 40-21-60 of the Code of Alabama 1975.

13 Section 5. The tax hereby authorized to be levied
14 shall be paid to that officer or employee of the county
15 chargeable with the duty of collecting license or privilege
16 taxes payable to the county.

17 Section 6. The tax authorized to be levied by the
18 governing body of the county on any person for engaging in any
19 business may not exceed the rate of one-half of one percent
20 (.005) of compensation, excluding benefits, or net income
21 before taxes, whichever is less, of business activity
22 conducted in the county. The maximum tax rate may not be
23 increased without the approval of the Alabama Legislature.

24 Section 7. Authority to levy a tax pursuant to this
25 act shall not be effective unless the exercise thereof is
26 first approved at a referendum held on a date set by call of
27 the county commission, or at a referendum held thereafter as

further provided herein. If a majority of the votes cast at the referendum are in favor of allowing the Jefferson County Commission to exercise the authority provided by this act, a tax may be levied in accordance with this act by the Jefferson County Commission in the exercise of its discretion. If a majority of the votes cast at the referendum are not in favor of giving the county commission the taxing authority provided by this act, the tax may not be levied, except an additional referendum may be called by the county commission to approve the authorization at a date set by the county commission no sooner than one year after any prior referendum called pursuant to this act. Any costs of a referendum held pursuant to this act shall be paid by the county commission.

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

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

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