

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

ENGROSSED

A BILL

TO BE ENTITLED

AN ACT

Relating to Jefferson County; to authorize the Jefferson County Commission to levy an occupational tax in the county; to expressly repeal Act 99-669, 1999 Second Special Session; and to provide for approval at a referendum of the authority to levy the tax.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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

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

(2) COUNTY. Jefferson County.

Section 3. The purpose of this act is to authorize, after approval at a referendum, the Jefferson County Commission to levy an occupational tax as previously authorized pursuant to Act 406 of the 1967 Regular Session (Acts 1967, p. 1032) without the exemption originally granted by Act 406 to any person required to pay a privilege or

1 license tax to the state or the county by Article 1, Chapter
2 20, Title 51 of the Code of Alabama 1940.

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

9 Section 5. The tax hereby authorized to be levied
10 shall be paid to that officer or employee of the county
11 chargeable with the duty of collecting license or privilege
12 taxes payable to the county.

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

20 Every person subject to the occupational or license
21 or privilege taxes levied by this act shall pay no more than
22 \$15,000 per annum. In no event shall the same compensation or
23 net income for the same period be utilized as the measure of
24 tax for two or more occupational or privilege or license taxes
25 levied under this act or any other occupational or privilege
26 or license tax then being levied by the County for the same
27 period.

Section 7. Authority to levy a tax pursuant to this act shall not be effective unless the exercise thereof is first approved at a referendum held on a date set by call of 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.

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

1
2
3

House of Representatives

4 Read for the first time and re-
5 ferred to the House of Representa-
6 tives committee on Jefferson County
7 Legislation..... 24-MAY-11
8
9 Read for the second time and placed
10 on the calendar..... 25-MAY-11
11
12 Read for the third time and passed
13 as amended..... 26-MAY-11
14 Yeas 14, Nays 9, Abstains 20

15
16
17
18

Greg Pappas
Clerk