

1 HB124  
2 125371-1  
3 By Representative Merrill (Constitutional Amendment)  
4 RFD: County and Municipal Government  
5 First Read: 01-MAR-11

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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, 2011.

13  
14 A BILL  
15 TO BE ENTITLED  
16 AN ACT

17  
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, 2011.

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, 2011.

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, 2011.

3 "Proposed by Act \_\_\_\_\_."

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

6 "Yes ( ) No ( )."