

1 HB49
2 114425-1
3 By Representatives Gipson, Love and Grimes (Constitutional
4 Amendment)
5 RFD: Local Legislation
6 First Read: 12-JAN-10

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8 SYNOPSIS: This bill would propose an amendment to the
9 Constitution of Alabama of 1901, to prohibit the
10 imposition of an occupational tax in Montgomery,
11 Elmore, and Autauga Counties.

12
13 A BILL
14 TO BE ENTITLED
15 AN ACT
16

17 To propose an amendment to the Constitution of
18 Alabama of 1901, to prohibit the imposition of an occupational
19 tax in Montgomery, Elmore, and Autauga Counties.

20 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

21 Section 1. The following amendment to the
22 Constitution of Alabama of 1901, as amended, is proposed and
23 shall become valid as a part thereof when approved by a
24 majority of the qualified electors voting thereon and in
25 accordance with Sections 284, 285, and 287 of the Constitution
26 of Alabama of 1901, as amended:

27 PROPOSED AMENDMENT

1 No occupational or privilege or license tax on the
2 gross receipts of any natural person derived from the conduct
3 of a vocation, occupation, calling, or profession may be
4 levied in Montgomery County, Elmore County, or Autauga County.

5 Section 2. An election upon the proposed amendment
6 shall be held in accordance with Sections 284 and 285 of the
7 Constitution of Alabama of 1901, now appearing as Sections 284
8 and 285 of the Official Recompilation of the Constitution of
9 Alabama of 1901, as amended, and the election laws of this
10 state.

11 Section 3. The appropriate election official shall
12 assign a ballot number for the proposed constitutional
13 amendment on the election ballot and shall set forth the
14 following description of the substance or subject matter of
15 the proposed constitutional amendment:

16 "Proposing an amendment to the Constitution of
17 Alabama of 1901, to prohibit the imposition of an occupational
18 tax in Montgomery, Elmore, and Autauga Counties.

19 "Proposed by Act _____."

20 This description shall be followed by the following
21 language:

22 "Yes () No ()."