

1 HB599
2 117803-1
3 By Representatives Guin and Sherer (Constitutional Amendment)
4 RFD: Local Legislation
5 First Read: 18-FEB-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 Walker County.
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12 A BILL
13 TO BE ENTITLED
14 AN ACT
15

16 To propose an amendment to the Constitution of
17 Alabama of 1901, to prohibit the imposition of an occupational
18 tax in Walker County.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. The following amendment to the
21 Constitution of Alabama of 1901, is proposed and shall become
22 valid as a part of the Constitution when all requirements of
23 this act are fulfilled:

24 PROPOSED AMENDMENT

25 (a) No privilege or license tax on the gross
26 receipts of any natural person derived from the conduct of a

1 vocation, occupation, calling, or profession may be levied in
2 Walker County.

3 (b) Nothing in this amendment is intended to repeal
4 or affect the current authority granted by local act to Walker
5 County to impose business licenses or the current authority
6 granted to municipalities to impose municipal business
7 licenses, including those imposed pursuant to Sections
8 11-51-90, 11-51-91, 11-51-92, and 11-51-93, Code of Alabama
9 1975.

10 Section 2. An election upon the proposed amendment
11 shall be held in accordance with Amendment 555 to the
12 Constitution of Alabama of 1901, now appearing as Section
13 284.01 of the Official Recompilation of the Constitution of
14 Alabama of 1901, as amended, and the election laws of this
15 state.

16 Section 3. The appropriate election official shall
17 assign a ballot number for the proposed constitutional
18 amendment on the election ballot and shall set forth the
19 following description of the substance or subject matter of
20 the proposed constitutional amendment:

21 "Relating to Walker County, proposing an amendment
22 to the Constitution of Alabama of 1901, to prohibit the
23 imposition of an occupational tax.

24 "Proposed by Act _____."

25 This description shall be followed by the following
26 language:

27 "Yes () No ()."

