

1 SB139
2 207496-1
3 By Senator Allen (Constitutional Amendment)
4 RFD: Governmental Affairs
5 First Read: 02-FEB-21

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8 SYNOPSIS: This bill would propose a local
9 constitutional amendment relating to Tuscaloosa
10 County to prohibit any municipality located
11 entirely within the county from increasing the rate
12 of sales and use tax levied by the municipality
13 after ratification of this amendment except upon
14 approval by a majority vote of the qualified
15 electors of the municipality voting at a referendum
16 held for that purpose on the date of the next
17 regularly scheduled general election. The amendment
18 would provide for publication of notice of the
19 referendum and for public hearings on the proposed
20 sales and use tax increase and would require public
21 hearings in Tuscaloosa County prior to the election
22 on this amendment.

23
24 A BILL
25 TO BE ENTITLED
26 AN ACT
27

1 To propose an amendment to the Constitution of
2 Alabama of 1901, relating to Tuscaloosa County, to prohibit
3 any municipality located entirely within the county from
4 increasing the rate of sales and use tax levied by the
5 municipality after ratification of this amendment except upon
6 approval by a majority vote of the qualified electors of the
7 municipality voting at a referendum held for that purpose on
8 the date of a regularly scheduled general election, to provide
9 for publication of notice of the referendum and public
10 hearings on the proposal; and to provide for public hearings
11 in Tuscaloosa County prior to the election on this amendment.

12 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

13 Section 1. The following amendment to the
14 Constitution of Alabama of 1901, is proposed and shall become
15 valid as a part of the Constitution when all requirements of
16 this act are fulfilled:

17 PROPOSED AMENDMENT

18 After the ratification of this amendment, no
19 municipality located entirely within Tuscaloosa County may
20 increase the rate of sales and use tax levied by the
21 municipality unless the increase is approved by a majority
22 vote of the qualified electors of the municipality voting at a
23 referendum held for that purpose on the date of the next
24 regularly scheduled general election not less than three
25 months after the proposal of the sales and use tax increase by
26 the municipality. Notice of the referendum shall be published
27 in the same manner as notice of an ordinance is required in

1 Section 11-45-8, Code of Alabama 1975, not less than 90 days
2 prior to the referendum and the municipality shall conduct not
3 less than two public hearings on the proposed sales and use
4 tax increase prior to the referendum.

5 Section 2. (a) An election upon the proposed
6 amendment shall be held at the next general election in
7 accordance with Section 284.01 of the Constitution of Alabama
8 of 1901, now appearing as Section 284.01 of the Official
9 Recompilation of the Constitution of Alabama of 1901, as
10 amended, and the election laws of this state.

11 (b) Not less than 30 days prior to the date of the
12 election provided for in subsection (a), a public hearing on
13 this amendment shall be held by the county commissioner in
14 each district of the Tuscaloosa County Commission. Notice of
15 the public hearing schedule shall be published in a newspaper
16 of general circulation published in the county at least seven
17 days prior to the public hearings commencing.

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

23 "Relating to Tuscaloosa County; proposing an
24 amendment to the Constitution of Alabama of 1901, to prohibit
25 any municipality located entirely within the county from
26 increasing the rate of sales and use tax levied by the
27 municipality after ratification of this amendment except upon

1 approval by a majority vote of the qualified electors of the
2 municipality voting at a referendum held for that purpose on
3 the date of a regularly scheduled general election, and to
4 provide for publication of notice of the referendum and public
5 hearings on the proposal.

6 "Proposed by Act _____"

7 This description shall be followed by the following
8 language:

9 "Yes () No ()."