

1 SB15
2 114324-2
3 By Senator Little (Z) (Constitutional Amendment)
4 RFD: Local Legislation No. 1
5 First Read: 12-JAN-10
6 PFD: 08/14/2009

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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 Cullman
11 County.

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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 Cullman County.

20 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

25 PROPOSED AMENDMENT

26 No privilege or license tax on the gross receipts of
27 any natural person derived from the conduct of a vocation,

1 occupation, calling, or profession may be levied in Cullman
2 County.Nothing in this amendment is intended to repeal or
3 affect the current authority granted by local act to Cullman
4 County to impose business licenses or the current authority
5 granted to municipalities to impose municipal business
6 licenses, including those pursuant to sections 11-51-90,
7 11-51-91, 11-51-92, and 11-51-93, Code of Alabama 1975.

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

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

19 "Relating to Cullman County, proposing an amendment
20 to the Constitution of Alabama of 1901, to prohibit the
21 imposition of an occupational tax.

22 "Proposed by Act _____."

23 This description shall be followed by the following
24 language:

25 "Yes () No ()."