

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

1 SB15

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4 ENROLLED, An Act,

5 To propose an amendment to the Constitution of
6 Alabama of 1901, to prohibit the imposition of an occupational
7 tax in Cullman County.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

9 Section 1. The following amendment to the
10 Constitution of Alabama of 1901, is proposed and shall become
11 valid as a part of the Constitution when all requirements of
12 this act are fulfilled:

13 PROPOSED AMENDMENT

14 No privilege or license tax on the gross receipts of
15 any natural person derived from the conduct of a vocation,
16 occupation, calling, or profession may be levied in Cullman
17 County. Nothing in this amendment is intended to repeal or
18 affect the current authority granted by local act to Cullman
19 County to impose business licenses or the current authority
20 granted to municipalities to impose municipal business
21 licenses, including those pursuant to sections 11-51-90,
22 11-51-91, 11-51-92, and 11-51-93, Code of Alabama 1975.

23 Section 2. An election upon the proposed amendment
24 shall be held in accordance with Amendment 555 to the
25 Constitution of Alabama of 1901, now appearing as Section

1 284.01 of the Official ReCompilation of the Constitution of
2 Alabama of 1901, as amended, and the election laws of this
3 state.

4 Section 3. The appropriate election official shall
5 assign a ballot number for the proposed constitutional
6 amendment on the election ballot and shall set forth the
7 following description of the substance or subject matter of
8 the proposed constitutional amendment:

9 "Relating to Cullman County, proposing an amendment
10 to the Constitution of Alabama of 1901, to prohibit the
11 imposition of an occupational tax.

12 "Proposed by Act _____."

13 This description shall be followed by the following
14 language:

15 "Yes () No ()."

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB15

Senate 25-FEB-10

I hereby certify that the within Act originated in and passed the Senate, as amended.

McDowell Lee
Secretary

House of Representatives
Passed: 23-MAR-10

By: Senator Little (Z)