

1 SJR90
2 219248-1
3 By Senator Jones
4 RFD: Rules
5 First Read: 29-MAR-22

ESTABLISHING THE ALABAMA OCCUPATIONAL TAX INTERIM
STUDY COMMISSION.

WHEREAS, many cities throughout the state have
adopted occupational taxes; and

WHEREAS, there is a need to review occupational
taxes across the state to better understand how they impact
working families; now therefore,

BE IT RESOLVED BY THE LEGISLATURE OF ALABAMA, BOTH
HOUSES THEREOF CONCURRING, That there is established the
Alabama Occupational Tax Interim Study Commission.

(a) The study commission shall be composed of the
following members:

(1) Three members of the House of Representatives
appointed by the Speaker of the House, one of whom must be a
member of the minority party.

(2) Three members of the Senate appointed by the
President Pro Tempore of the Senate, one of whom must be a
member of the minority party.

1 (3) One member appointed by the Executive Director
2 of the Alabama League of Municipalities.

3 (4) One member representing the business community,
4 appointed by the Lieutenant Governor.

5 (5) One member representing the small business
6 community, appointed by the Lieutenant Governor.

7 (b) The appointing authorities shall coordinate
8 their appointments to assure that the study commission is
9 inclusive and reflects the racial, gender, geographic, urban,
10 rural, and economic diversity of the state.

11 (c) The first meeting of the study commission shall
12 be held not later than 60 days after the passage of this
13 resolution. The study commission shall elect a chair at its
14 first meeting. Following its first meeting, the study
15 commission may hold meetings at the call of the chair or a
16 majority of its members.

17 (d) (1) Legislative members of the task force shall
18 be entitled to their legislative compensation, per diem, and
19 travel expenses for each day they attend a meeting of the task
20 force in accordance with Amendment 871 of the Constitution of
21 1901, now appearing as Section 49.01 of the Official
22 Recompilation of the Constitution of Alabama of 1901. These
23 payments shall be paid out of funds appropriated to the use of
24 the Legislature by means of warrants drawn by the Comptroller
25 on the State Treasury.

26 (2) Non-legislative members of the task force shall
27 serve without compensation, but may be reimbursed by their

1 respective appointing authority for expenses related to
2 attending meetings.

3 (e) The Legislative Services Agency, the Clerk of
4 the House of Representatives, and the Secretary of the Senate
5 shall provide administrative and other assistance for the work
6 of the study commission as necessary.

7 (f) The study commission shall have the following
8 duties:

9 (1) Study existing occupational taxes across the
10 state, including their impact on Alabama workers.

11 (2) Determine what, if any, changes need to be made
12 to Alabama law relating to occupational taxes.

13 (g) The study commission shall prepare and submit a
14 report of its findings, conclusions, and any recommendations
15 for legislative action related to occupational taxes to the
16 Legislature no later than the third legislative day of the
17 2023 Regular Session. Upon submitting its report to the
18 Legislature, the study commission shall be dissolved and
19 discharged of any further duties and liabilities.

20 (h) Upon its passage, a copy of this resolution
21 shall be provided to each of the appointing authorities.