

1 HB110
2 115482-1
3 By Representatives Hinshaw, Taylor and Hall (Constitutional
4 Amendment)
5 RFD: Madison County Legislation
6 First Read: 12-JAN-10
7 PFD: 01/06/2010

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

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

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

