

1 HB472
2 95648-1
3 By Representatives Allen and Drake (Constitutional Amendment)
4 RFD: Education Appropriations
5 First Read: 02-FEB-10

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8 SYNOPSIS: Existing law does not prohibit the levy of
9 a sales tax on a pistol, rifle, shotgun, or firearm
10 of any kind, or ammunition for the pistol, rifle,
11 shotgun, or firearm that is higher than the sales
12 tax levied on food.

13 This bill would propose an amendment to the
14 Constitution of Alabama of 1901, to provide that
15 the sales tax for a pistol, rifle, shotgun, or
16 firearm of any kind, or ammunition therefor may not
17 exceed the sales tax levied on food by the state
18 and local governments at the point of sale.

19
20 A BILL
21 TO BE ENTITLED
22 AN ACT
23

24 To propose an amendment to the Constitution of
25 Alabama of 1901, to provide that the sales tax for a pistol,
26 rifle, shotgun, or firearm of any kind, or ammunition therefor

1 may not exceed the sales tax levied on food by the state and
2 local governments at the point of sale.

3 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

4 Section 1. The following amendment to the
5 Constitution of Alabama of 1901, as amended, is proposed and
6 shall become valid as a part thereof when approved by a
7 majority of the qualified electors voting thereon and in
8 accordance with Sections 284, 285, and 287 of the Constitution
9 of Alabama of 1901, as amended:

10 PROPOSED AMENDMENT

11 Effective for all tax years beginning after December
12 31, 2008, the sales tax for a pistol, rifle, shotgun, or
13 firearm of any kind, or ammunition therefor may not exceed the
14 sales tax levied on food by the state and local governments at
15 the point of sale. For purposes of this amendment, food is
16 defined as substances, whether in liquid, concentrated, solid,
17 frozen, dried, or dehydrated form, that are sold for ingestion
18 or chewing by humans and are consumed for their taste or
19 nutritional value.

20 Section 2. An election upon the proposed amendment
21 shall be held in accordance with Sections 284 and 285 of the
22 Constitution of Alabama of 1901, now appearing as Sections 284
23 and 285 of the Official Recompilation of the Constitution of
24 Alabama of 1901, as amended, and the election laws of this
25 state.

26 Section 3. The appropriate election official shall
27 assign a ballot number for the proposed constitutional

1 amendment on the election ballot and shall set forth the
2 following description of the substance or subject matter of
3 the proposed constitutional amendment:

4 "Proposing an amendment to the Constitution of
5 Alabama of 1901, that would provide that the sales tax levied
6 on a pistol, rifle, shotgun, or firearm of any kind, or
7 ammunition therefor would not exceed the sales tax levied on
8 food by the state and local governments at the point of sale.

9 "Proposed by Act _____."

10 This description shall be followed by the following
11 language:

12 "Yes () No ()."