

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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4 ENGROSSED

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7 A BILL
8 TO BE ENTITLED
9 AN ACT

10
11 To propose an amendment to the Constitution of
12 Alabama of 1901, to prohibit the imposition of an occupational
13 tax in Cullman County.

14 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

15 Section 1. The following amendment to the
16 Constitution of Alabama of 1901, is proposed and shall become
17 valid as a part of the Constitution when all requirements of
18 this act are fulfilled:

19 PROPOSED AMENDMENT

20 No privilege or license tax on the gross receipts of
21 any natural person derived from the conduct of a vocation,
22 occupation, calling, or profession may be levied in Cullman
23 County. Nothing in this amendment is intended to repeal or
24 affect the current authority granted by local act to Cullman
25 County to impose business licenses or the current authority
26 granted to municipalities to impose municipal business

1 licenses, including those pursuant to sections 11-51-90,
2 11-51-91, 11-51-92, and 11-51-93, Code of Alabama 1975.

3 Section 2. An election upon the proposed amendment
4 shall be held in accordance with Amendment 555 to the
5 Constitution of Alabama of 1901, now appearing as Section
6 284.01 of the Official Recompilation of the Constitution of
7 Alabama of 1901, as amended, and the election laws of this
8 state.

9 Section 3. The appropriate election official shall
10 assign a ballot number for the proposed constitutional
11 amendment on the election ballot and shall set forth the
12 following description of the substance or subject matter of
13 the proposed constitutional amendment:

14 "Relating to Cullman County, proposing an amendment
15 to the Constitution of Alabama of 1901, to prohibit the
16 imposition of an occupational tax.

17 "Proposed by Act _____."

18 This description shall be followed by the following
19 language:

20 "Yes () No ()."

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3 Senate
4 Read for the first time and referred to the Senate
5 committee on Local Legislation No. 1 12-JAN-10
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7 Read for the second time and placed on the calen-
8 dar 14-JAN-10
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10 Read for the third time and passed as amended ... 25-FEB-10

11 Yeas 27
12 Nays 0
13 Abstaining 2

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16 McDowell Lee
17 Secretary
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