

1 SJR18  
2 114467-2  
3 By Senators French, Waggoner and Coleman  
4 RFD:  
5 First Read: 12-JAN-10

1 SJR18

2  
3  
4 ENROLLED, SJR18,

5 EXPRESSING THE INTENT OF THE LEGISLATURE REGARDING  
6 ACT 2009-811, 2009 FIRST SPECIAL SESSION, AUTHORIZING THE  
7 JEFFERSON COUNTY COMMISSION TO LEVY AN OCCUPATIONAL TAX.  
8

9 WHEREAS, the Alabama Legislature enacted Act  
10 2009-811 which authorized the Jefferson County Commission to  
11 levy an occupational tax during the 2009 First Special  
12 Session; and

13 WHEREAS, Section 8 of Act 2009-811 provides, "The  
14 tax authorized to be levied by this act shall be phased out  
15 commencing October 1, 2012, unless its authorization is  
16 approved at a referendum held on the date of the primary  
17 election in June 2012"; now therefore,

18 BE IT RESOLVED BY THE LEGISLATURE OF ALABAMA, BOTH  
19 HOUSES THEREOF CONCURRING, That we hereby express that it was  
20 the intent and understanding of the Legislature that Section 8  
21 of Act 2009-811 requires a referendum on the power of the  
22 Jefferson County Commission to levy a tax under the bill, not  
23 on the tax itself.

24 BE IT FURTHER RESOLVED, That it was the intent and  
25 understanding of the Legislature that if the referendum does

1 not pass, thereby denying the county commission the power to  
2 levy the tax, the tax would be phased out over five years by  
3 reducing the maximum rate at which the county commission could  
4 levy the tax by 20 percent a year for five years beginning  
5 October 1, 2012.

6 FURTHER RESOLVED, That a copy of this resolution be  
7 sent to the Jefferson County Commission.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21

---

President and Presiding Officer of the Senate

---

Speaker of the House of Representatives

SJR18  
Senate 12-JAN-10  
I hereby certify that the within Senate Joint Resolution  
originated in and was adopted by the Senate.

McDowell Lee  
Secretary

---

House of Representatives  
Adopted: 19-JAN-10

---

By: Senator French