

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

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8 EXPRESSING THE INTENT OF THE LEGISLATURE REGARDING
9 ACT 2009-811, 2009 FIRST SPECIAL SESSION, AUTHORIZING THE
10 JEFFERSON COUNTY COMMISSION TO LEVY AN OCCUPATIONAL TAX.
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12 WHEREAS, the Alabama Legislature enacted Act
13 2009-811 which authorized the Jefferson County Commission to
14 levy an occupational tax during the 2009 First Special
15 Session; and

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

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

1 BE IT FURTHER RESOLVED, That it was the intent and
2 understanding of the Legislature that if the referendum does
3 not pass, thereby denying the county commission the power to
4 levy the tax, the tax would be phased out over five years by
5 reducing the maximum rate at which the county commission could
6 levy the tax by 20 percent a year for five years beginning
7 October 1, 2012.

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