

1 SB100
2 124237-1
3 By Senator Allen (Constitutional Amendment)
4 RFD: Local Legislation No. 1
5 First Read: 01-MAR-11

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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 Tuscaloosa
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 Tuscaloosa 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 No privilege or license tax on the gross receipts of
27 any natural person derived from the conduct of a vocation,

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

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 Tuscaloosa County, proposing an
15 amendment to the Constitution of Alabama of 1901, to prohibit
16 the imposition of an occupational tax.

17 "Proposed by Act _____."

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

20 "Yes () No ()."