

1 HB257
2 147247-2
3 By Representatives Moore (B), McMillan, Beckman, Wallace,
4 Shiver, Williams (D), Morrow, Merrill, Long, Baughn, Johnson
5 (K), Henry, Bridges, Greer, Wood, Ford, Boothe, Grimsley,
6 McCutcheon, Lee and Chesteen (Constitutional Amendment)
7 RFD: County and Municipal Government
8 First Read: 12-FEB-13

1 was not imposing a business license tax on a per unit basis
2 prior to January 21, 2013. As used in this amendment,
3 "business license tax" does not include a privilege or license
4 tax in the nature of a lodging tax. This amendment shall not
5 be construed to prohibit a municipality or related municipal
6 board or entity from imposing fees on commercial or
7 residential developments or projects within the jurisdiction
8 of the municipality. This amendment shall not apply to an
9 Alabama Improvement District organized pursuant to Chapter 99A
10 of Title 11, Code of Alabama 1975, a Capital Improvement
11 Cooperative District organized pursuant to Chapter 99B of
12 Title 11, Code of Alabama 1975, or an industrial development
13 board or water and sewer board.

14 Section 2. An election upon the proposed amendment
15 shall be held in accordance with Sections 284 and 285 of the
16 Constitution of Alabama of 1901, now appearing as Sections 284
17 and 285 of the Official Recompilation of the Constitution of
18 Alabama of 1901, as amended, and the election laws of this
19 state.

20 Section 3. The appropriate election official shall
21 assign a ballot number for the proposed constitutional
22 amendment on the election ballot and shall set forth the
23 following description of the substance or subject matter of
24 the proposed constitutional amendment:

25 "Proposing an amendment to the Constitution of
26 Alabama of 1901, to prohibit the imposition of a business
27 license tax by a county or a municipality on the rental of

1 residential real estate on a per unit basis unless the tax was
2 imposed before January 1, 2013.

3 "Proposed by Act _____."

4 This description shall be followed by the following
5 language:

6 "Yes () No ()."

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House of Representatives

Read for the first time and re-
ferred to the House of Representa-
tives committee on County and Mu-
nicipal Government..... 12-FEB-13

Read for the second time and placed
on the calendar..... 21-FEB-13

Read for the third time and passed
as amended..... 24-APR-13

Yeas 96, Nays 0, Abstains 0

Jeff Woodard
Clerk