

1 HB257  
2 147247-1  
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

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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 a business license tax by a county or  
11 a municipality on the rental of residential real  
12 estate on a per unit basis unless the tax was  
13 imposed before January 1, 2013.

14  
15 A BILL  
16 TO BE ENTITLED  
17 AN ACT  
18

19 To propose an amendment to the Constitution of  
20 Alabama of 1901, to prohibit the imposition of a business  
21 license tax by a county or a municipality on the rental of  
22 residential real estate on a per unit basis unless the tax was  
23 imposed before January 1, 2013.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. The following amendment to the  
26 Constitution of Alabama of 1901, as amended, is proposed and  
27 shall become valid as a part thereof when approved by a

1 majority of the qualified electors voting thereon and in  
2 accordance with Sections 284, 285, and 287 of the Constitution  
3 of Alabama of 1901, as amended:

4 PROPOSED AMENDMENT

5 After the effective date of this amendment, no  
6 business license tax may be imposed on the rental of  
7 residential real estate on a per unit basis by a county or  
8 municipality unless the tax was imposed prior to January 1,  
9 2013.

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

16 Section 3. The appropriate election official shall  
17 assign a ballot number for the proposed constitutional  
18 amendment on the election ballot and shall set forth the  
19 following description of the substance or subject matter of  
20 the proposed constitutional amendment:

21 "Proposing an amendment to the Constitution of  
22 Alabama of 1901, to prohibit the imposition of a business  
23 license tax by a county or a municipality on the rental of  
24 residential real estate on a per unit basis unless the tax was  
25 imposed before January 1, 2013.

26 "Proposed by Act \_\_\_\_\_."

1                    This description shall be followed by the following  
2        language:  
3                    "Yes ( ) No ( )."