

1 HB131
2 197452-1
3 By Representative Hill
4 RFD: County and Municipal Government
5 First Read: 05-MAR-19

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8 SYNOPSIS: Under existing law, counties are not
9 authorized to levy and collect additional taxes
10 unless authorized by law.

11 This bill would authorize counties to levy
12 and collect additional privilege taxes, excise
13 taxes, alcoholic beverage taxes, and sales and use
14 taxes with or without a referendum.

15
16 A BILL
17 TO BE ENTITLED
18 AN ACT

19
20 Relating to counties; to authorize the county
21 commission of a county to levy and collect additional
22 privilege license taxes, excise taxes, alcoholic beverage
23 taxes, and sales and use taxes; to authorize referendums; and
24 to provide for distribution of the revenue.

25 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

26 Section 1. Subject to any limitation of the
27 Constitution of Alabama of 1901, or of any general law of this

1 state, in addition to any taxes levied or authorized to be
2 levied by law, the county commission of any county may levy
3 and collect additional privilege license taxes, excise taxes,
4 and sales and use taxes. The revenue from any of the taxes
5 authorized pursuant to this section shall be deposited in the
6 county treasury to be used in the manner prescribed by the
7 county commission.

8 Section 2. Any additional tax levied by the county
9 commission pursuant to this act shall become law either with
10 or without a referendum in the sole discretion of the county
11 commission. In the event the county commission provides that a
12 tax levied shall become law only upon approval of a majority
13 of those voting in an election called for by the county
14 commission for that purpose, the election shall be held not
15 less than 30 days nor more than 90 days after the county
16 commission adopts a resolution to levy the tax subject to the
17 referendum.

18 Section 3. The provisions of this act shall be
19 supplemental and cumulative to any and all other laws or parts
20 of laws relating to taxation in any county.

21 Section 4. This act shall become effective
22 immediately upon its passage and approval by the Governor, or
23 upon its otherwise becoming a law.