

1 SB418
2 199523-1
3 By Senator Beasley (N & P)
4 RFD: Local Legislation
5 First Read: 21-MAY-19

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Macon County; to amend Section 2 of Act
14 97-522, 1997 Regular Session (Acts 1997, p. 912), as amended
15 by Act 2000-490 of the 2000 Regular Session (Acts 2000, p.
16 929), now appearing as Section 45-44-244.31 of the Code of
17 Alabama 1975, authorizing an occupational privilege license
18 fee, to futher provide for the application of the fee.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. Section 2 of Act 97-522, 1997 Regular
21 Session (Acts 1997, p. 912), as amended by Act 2000-490 of the
22 2000 Regular Session (Acts 2000, p. 929), now appearing as
23 Section 45-44-244.31 of the Code of Alabama 1975, is amended
24 to read as follows:

25 "§45-44-244.31.

26 "In addition to any and all other taxes or fees
27 heretofore or hereafter levied in Macon County, the Macon

1 County Commission may levy a payroll or privilege fee upon any
2 person who performs a trade, occupation, or profession in
3 those areas of the county not ~~currently~~ subject to an
4 occupation tax on the effective date of the act adding this
5 language. If any area is not subject to an occupational tax on
6 the effective date of the act adding this language and the
7 area is annexed into a municipality and becomes subject to a
8 municipal occupational tax, any payroll or privilege fee
9 levied pursuant to this section shall continue to apply in the
10 annexed area notwithstanding any other provision of law. It
11 shall be unlawful for any person to engage in or follow any
12 trade, occupation, or profession within those areas of the
13 county on or after the first day of January 1998, without
14 paying the payroll or privilege fees imposed by this subpart.
15 All employees working within Macon County shall pay a one
16 percent occupational tax relative to the earnings of the
17 employee. Notwithstanding the foregoing, this subpart shall
18 not apply to those persons over the age of 65 years who are
19 not gainfully employed, nor shall it apply to domestic
20 servants employed in private homes. The amount due and owing
21 under this subpart by any person engaged in a business,
22 profession, or occupation for which license fees are required
23 to be paid under the authority of Section 40-12-40, shall be
24 reduced by an amount equal to, but not exceeding, that amount
25 paid annually under that section."

1 Section 2. This act shall become effective
2 immediately following its passage and approval by the
3 Governor, or its otherwise becoming law.