

SB44 INTRODUCED



1 SB44
2 CT2EWJJ-1
3 By Senator Allen (Constitutional Amendment)
4 RFD: Local Legislation
5 First Read: 04-Feb-25



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SYNOPSIS:

This bill would propose an amendment to the Constitution of Alabama of 2022, relating to Tuscaloosa County, to prohibit the levy of any additional sales and use tax in the county after ratification of this amendment except upon approval by a majority vote of the qualified electors of the area where the proposed tax will be paid voting at a referendum held for that purpose on the date of a regularly scheduled general election. The amendment would provide for publication of notice of the referendum and for public hearings on the proposed sales and use tax increase and would require public hearings in Tuscaloosa County prior to the election on this amendment.

A BILL
TO BE ENTITLED
AN ACT

To propose an amendment to the Constitution of Alabama of 2022, relating to Tuscaloosa County, to prohibit the levy of any additional sales and use tax in the county after ratification of this amendment except upon approval by a majority vote of the qualified electors in the area where the



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29 tax will be paid, voting at a referendum held for that purpose
30 on the date of a regularly scheduled general election; to
31 provide for publication of notice of the referendum and public
32 hearings on the proposal; and to provide for public hearings
33 in Tuscaloosa County prior to the election on this amendment.
34 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

35 Section 1. The following amendment to the Constitution
36 of Alabama of 2022, is proposed:

PROPOSED AMENDMENT

38 After the ratification of this amendment, no additional
39 sales and use tax may be levied in Tuscaloosa County unless
40 the levy of the tax, including any increase in an existing
41 levy, is approved by a majority vote of the qualified electors
42 in the area where the tax will be paid voting at a referendum
43 held for that purpose on the date of the next regularly
44 scheduled general election not less than three months after
45 the enactment of the levy of the additional sales and use tax.
46 Notice of the referendum shall be published in a newspaper
47 published in the county for three consecutive weeks, or if a
48 municipal tax increase, in a newspaper published in the
49 municipality if a newspaper is published in the municipality,
50 not less than 60 days prior to the referendum. In addition,
51 the county commission in the case of a countywide tax, or the
52 municipal governing body in the case of a municipal tax, shall
53 conduct not less than two public hearings on the proposed
54 sales and use tax increase prior to the referendum.

55 Upon ratification of this constitutional amendment, the
56 Code Commissioner shall number and place this amendment as



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57 appropriate in the constitution omitting this instructional
58 paragraph and may make the following nonsubstantive revisions:
59 change capitalization, hierarchy, spelling, and punctuation
60 for purposes of style and uniformity; correct manifest
61 grammatical, clerical, and typographical errors; revise
62 internal or external citations and cross-references; harmonize
63 language; and translate effective dates.

64 END PROPOSED AMENDMENT

65 Section 2. An election upon the proposed amendment
66 shall be held in accordance with Sections 284, 284.01, and 285
67 of the Constitution of Alabama of 2022, and the election laws
68 of this state. The appropriate election official shall assign
69 a ballot number for the proposed constitutional amendment on
70 the election ballot and shall set forth the following
71 description of the substance or subject matter of the proposed
72 constitutional amendment:

73 "Relating to Tuscaloosa County, proposing an amendment
74 to the Constitution of Alabama of 2022, to prohibit the levy
75 of any additional sales and use tax in the county after
76 ratification of this amendment except upon approval by a
77 majority vote of the qualified electors of the area where the
78 tax will be paid voting at a referendum held for that purpose
79 on the date of a regularly scheduled general election, and to
80 provide for publication of notice of the referendum and public
81 hearings on the proposal.

82 Proposed by Act ____."

83 This description shall be followed by the following
84 language:



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85 "Yes() No()."

86 Section 3. The proposed amendment shall become valid as
87 part of the Constitution of Alabama of 2022, when approved by
88 a majority of the qualified electors voting thereon.

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