

SB10 INTRODUCED



1 SB10
2 CXZ9SWJ-1
3 By Senator Allen (Constitutional Amendment)
4 RFD: Local Legislation
5 First Read: 13-Jan-26
6 PFD: 17-Jun-25



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 county or municipal 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 also 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 the county prior to any referendum election held pursuant to 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 county or municipal sales and use tax in the county after ratification of this amendment except upon



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approval by a majority vote of the qualified electors voting on a referendum in the area where the tax will be levied; to provide for publication of notice of any referendum and public hearings on the proposal; and to provide for public hearings prior to any referendum held pursuant to the amendment.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

PROPOSED AMENDMENT

(a) After the ratification of this amendment, no additional county or municipal sales and use tax may be levied in Tuscaloosa County unless the levy of the tax, including any increase in an existing levy, is approved by a majority vote of the qualified electors in the area where the tax will be paid voting at a referendum held for that purpose on the date of the next regularly scheduled general election not less than three months after the enactment of the proposed levy of the additional sales and use tax.

(b) Notice of each referendum shall be published in a newspaper published in the county for three consecutive weeks, or if a municipal tax increase in a newspaper published in the municipality, not less than 60 days prior to the date of the referendum.

(c) The county commission in the case of a countywide tax, or the municipal governing body in the case of a municipal tax, shall conduct not less than two public hearings on the proposed sales and use tax increase prior to the date of the referendum.



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Upon ratification of this constitutional amendment, the Code Commissioner shall number and place this amendment as appropriate in the constitution omitting this instructional paragraph and may make the following nonsubstantive revisions: change capitalization, hierarchy, spelling, and punctuation for purposes of style and uniformity; correct manifest grammatical, clerical, and typographical errors; revise internal or external citations and cross-references; harmonize language; and translate effective dates.

END PROPOSED AMENDMENT

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

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

Proposed by Act ____."

This description shall be followed by the following



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85 language:

86 "Yes() No()."

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