

1 SB99
2 114334-2
3 By Senators Butler and Orr (Constitutional Amendment)
4 RFD: Local Legislation No. 1
5 First Read: 12-JAN-10

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4 ENGROSSED

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7 A BILL
8 TO BE ENTITLED
9 AN ACT

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11 To propose an amendment to the Constitution of
12 Alabama of 1901, to prohibit the imposition of an occupational
13 tax in Limestone County.

14 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

15 Section 1. The following amendment to the
16 Constitution of Alabama of 1901, is proposed and shall become
17 valid as a part of the Constitution when all requirements of
18 this act are fulfilled:

19 PROPOSED AMENDMENT

20 No privilege or license tax on the gross receipts of
21 any natural person derived from the conduct of a vocation,
22 occupation, calling, or profession may be levied in Limestone
23 County.

24 Nothing in this amendment is intended to repeal or
25 affect the current authority granted by local act to Limestone
26 County to impose business licenses or the current authority
27 granted to municipalities to impose municipal business

1 licenses, including those imposed pursuant to Sections
2 11-51-90, 11-51-91, 11-51-92, and 11-51-93, Code of Alabama
3 1975.

4 Section 2. An election upon the proposed amendment
5 shall be held in accordance with Amendment 555 to the
6 Constitution of Alabama of 1901, now appearing as Section
7 284.01 of the Official Recompilation of the Constitution of
8 Alabama of 1901, as amended, and the election laws of this
9 state.

10 Section 3. The appropriate election official shall
11 assign a ballot number for the proposed constitutional
12 amendment on the election ballot and shall set forth the
13 following description of the substance or subject matter of
14 the proposed constitutional amendment:

15 "Relating to Limestone County, proposing an
16 amendment to the Constitution of Alabama of 1901, to prohibit
17 the imposition of an occupational tax.

18 "Proposed by Act _____."

19 This description shall be followed by the following
20 language:

21 "Yes () No ()."

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Senate

Read for the first time and referred to the Senate
committee on Local Legislation No. 1 12-JAN-10

Read for the second time and placed on the calen-
dar 14-JAN-10

Read for the third time and passed as amended ... 04-FEB-10

Yeas 23
Nays 0
Abstaining 3

McDowell Lee
Secretary