

1 SB226
2 144986-3
3 By Senators Brewbaker, Allen, Fielding, Sanford, Pittman, Orr
4 and Taylor
5 RFD: Governmental Affairs
6 First Read: 19-FEB-13

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8 SYNOPSIS: Under existing law, each municipality may
9 levy an occupational tax on persons who work within
10 the municipality.

11 This bill would provide that only the
12 Legislature, by local law, may levy an occupational
13 tax within a Class 3, 4, or 5 municipality.

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15 A BILL
16 TO BE ENTITLED
17 AN ACT

18
19 Relating to occupational taxation; to provide that
20 only the Legislature, by local law, may levy an occupational
21 tax within a Class 3, 4, or 5 municipality.

22 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

23 Section 1. (a) On or after October 1, 2012,
24 notwithstanding any law to the contrary, including, but not
25 limited to, Article 2, Division 1, commencing with Section
26 11-51-90 of Chapter 51 of Title 11, Code of Alabama 1975, only

1 the Legislature, by local law, may levy an occupational tax in
2 a Class 3, 4, or 5 municipality.

3 (b) Any municipal occupational tax in effect as of
4 the effective date of this act is hereby preserved.

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