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3 HOUSE COUNTY AND MUNICIPAL GOVERNMENT SUBSTITUTE FOR HB147
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8 SYNOPSIS: This bill would prohibit a municipality that
9 does not already have an occupational tax from
10 imposing an occupational tax unless the
11 occupational tax is authorized by local law.
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13 A BILL
14 TO BE ENTITLED
15 AN ACT
16

17 Relating to municipal occupational taxes; to
18 prohibit a municipality that does not already have an
19 occupational tax from imposing an occupational tax unless the
20 tax is authorized by local law.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

22 Section 1. (a) Except as provided in subsections (b)
23 and (c), no municipality may impose an occupational or license
24 tax on any natural person derived from the conduct of a
25 vocation, occupation, calling, or profession within the
26 municipality.

1 (b) The Legislature, by local law, may authorize a
2 municipality to impose an occupational or license tax on any
3 natural person derived from the conduct of a vocation,
4 occupation, calling, or profession within the municipality.

5 (c) This act shall not affect or repeal an existing
6 municipal occupational tax in effect prior to February 1,
7 2020.

8 (d) Nothing in this act is intended to affect or
9 repeal the authority granted to a municipality to impose a
10 municipal business license tax other than an occupational or
11 license tax on any person engaging in an occupation in the
12 municipality.

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