

1 HB147  
2 204606-2  
3 By Representative Sells  
4 RFD: County and Municipal Government  
5 First Read: 04-FEB-20

1 ENGROSSED

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4 A BILL  
5 TO BE ENTITLED  
6 AN ACT  
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8 Relating to municipal occupational taxes; to  
9 prohibit a municipality that does not already have an  
10 occupational tax from imposing an occupational tax unless the  
11 tax is authorized by local law.

12 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

13 Section 1. (a) Except as provided in subsections (b)  
14 and (c), no municipality may impose an occupational or license  
15 tax on any natural person derived from the conduct of a  
16 vocation, occupation, calling, or profession within the  
17 municipality.

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

22 (c) This act shall not affect or repeal an existing  
23 municipal occupational tax in effect prior to February 1,  
24 2020.

25 (d) Nothing in this act is intended to affect or  
26 repeal the authority granted to a municipality to impose a  
27 municipal business license tax other than an occupational or

1 license tax on any person engaging in an occupation in the  
2 municipality.

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

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House of Representatives

Read for the first time and re-  
ferred to the House of Representa-  
tives committee on County and Mu-  
nicipal Government..... 04-FEB-20

Read for the second time and placed  
on the calendar with 1 substitute  
and..... 06-FEB-20

Read for the third time and passed  
as amended..... 11-FEB-20

Yeas 74, Nays 27, Abstains 0

Jeff Woodard  
Clerk