

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

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ENROLLED, An Act,

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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

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

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

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

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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 11-FEB-20, as amended.

Jeff Woodard
Clerk

Senate 27-FEB-20 Passed