

1 HB13
2 114091-4
3 By Representatives Rogers, Moore (M), Coleman, Robinson (O),
4 Hilliard, Todd and Scott (N & P)
5 RFD: Jefferson County Legislation
6 First Read: 10-AUG-09

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ENROLLED, An Act,

Relating to Jefferson County; to reenact Act 406 of the 1967 Regular Session (Acts 1967, p. 1032), to authorize an occupational tax in Jefferson County; to remove certain exemptions originally provided in Act 406; to expressly repeal Act 99-669, 1999 Second Special Session; to ratify and confirm the actions of the county governing body in previously levying and collecting the taxes levied under Act 406 and to provide that the provisions hereof are retroactive and curative to the extent herein set out; to provide for a referendum; and to provide that if a majority of the voters vote against the continuation of the tax, the authority to levy the tax would be phased out.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. This act shall apply only to Jefferson County.

Section 2. As used in this act, the following words and terms shall have the meanings ascribed to them:

(1) BUSINESS. Business, vocation, occupation, calling, or profession.

(2) COUNTY. Jefferson County.

(3) GOVERNING BODY. The Jefferson County Commission.

Section 3. The purpose of this act is to reenact Act 406 of the 1967 Regular Session (Acts 1967, p. 1032) without

1 the exemption originally granted by Act 406 to any person
2 required to pay a privilege or license tax to the state or the
3 county by Article 1, Chapter 20, Title 51 of the Code of
4 Alabama 1940.

5 Section 4. The governing body of the county is
6 authorized to levy an occupational or license or privilege tax
7 upon any person for engaging in any business in the county for
8 which the person is not required by law to pay any tax
9 pursuant to Section 40-16-4, 40-21-50, 40-21-52, 40-21-53,
10 40-21-56, or 40-21-60 of the Code of Alabama 1975.

11 Section 5. The tax hereby authorized to be levied
12 shall be paid to that officer or employee of the county
13 chargeable with the duty of collecting license or privilege
14 taxes payable to the county.

15 Section 6. The tax authorized to be levied by the
16 governing body of the county on any person for engaging in any
17 business may not exceed the rate of forty-five hundredths of
18 one percent (.0045) of compensation, excluding benefits, or
19 net income before taxes, whichever is less, of business
20 activity conducted in the county. The tax may not be increased
21 without the approval of the Alabama Legislature.

22 Section 7. All actions of the governing body in
23 continuously levying, collecting, and enforcing the levy of
24 the county occupational and license taxes pursuant to Act 406
25 since the time of the initial levies thereof, particularly

1 from and after the effective date of Act 99-669, 1999 Second
2 Special Session (Acts 1999, p. 168) are hereby ratified,
3 validated, and confirmed. This act is therefore intended to be
4 retroactive and curative to November 29, 1999; and all the
5 exemptions originally provided in Act 406 shall remain in
6 effect, except for the exemption for any person required to
7 pay a privilege or license tax to the state or the county by
8 Article 1, Chapter 20, Title 51 of the Code of Alabama 1940,
9 which shall expire January 1, 2010, and the rate of tax shall
10 be the rate at which the tax was levied on the effective date
11 of this act until January 1, 2010, at which time the maximum
12 shall be the rate specified in Section 6. On and after January
13 1, 2010, the county governing body shall have no authority to
14 levy an occupational tax under Act 406.

15 Section 8. The tax authorized to be levied by this
16 act shall be phased out commencing October 1, 2012, unless its
17 authorization is approved at a referendum held on the date of
18 the primary election in June 2012. If a majority of the votes
19 cast at the referendum are in favor of the continued
20 authorization of the occupational tax, the tax shall continue
21 to be authorized. If a majority of the votes cast at such
22 referendum are not in favor of the continuation of the
23 authorization of the occupational tax, the governing body is
24 authorized to phase out the tax over a five-year period
25 commencing October 1, 2012, with the rate of the tax reduced

1 by 20 percent on October 1, 2012, and October 1 of each year
2 for four years thereafter, at which time the tax shall
3 terminate.

4 Section 9. All laws or parts of laws which conflict
5 with this act are repealed, and Act 99-669, 1999 Second
6 Special Session (Acts 1999 Second Special Session, p. 168), is
7 expressly repealed.

8 Section 10. If any provision of this act shall be
9 held by any court of competent jurisdiction to be invalid,
10 such invalidity shall not affect any other provisions of this
11 act and the act shall be given full force and effect as
12 completely as if the invalid provision had not been included.

13 Section 11. This act shall become effective
14 immediately following its passage and approval by the
15 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 12-AUG-09, as amended.

Greg Pappas
Clerk

Senate	14-AUG-09	Passed
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