HB147
204606-2
By Representative Sells
RFD: County and Municipal Government
First Read: 04-FEB-20
A BILL

TO BE ENTITLED

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.

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

Read for the first time and referred to the House of Representatives committee on County and Municipal 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