

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

ENGROSSED

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

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