

1 114039-1 : n : 08/05/2009 : JRC / aw LRS2009-3771

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A BILL

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TO BE ENTITLED

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AN ACT

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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 the 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 tax would be phased out.

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BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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

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

5 (2) COUNTY. Jefferson County.

6 (3) GOVERNING BODY. The Jefferson County Commission.

7 Section 3. The purpose of this act is to reenact Act
8 406 of the 1967 Regular Session (Acts 1967, p. 1032) without
9 the exemptions originally granted by Act 406.

10 Section 4. The governing body of the county is
11 authorized to levy an occupational or license or privilege tax
12 upon any person for engaging in any business in the county.

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

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

24 Section 7. All actions of the governing body in
25 continuously levying, collecting, and enforcing the levy of
26 the county occupational and license taxes pursuant to Act 406
27 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; except that
5 exemptions originally provided in Act 406 shall remain in
6 effect until January 1, 2010, and, until January 1, 2010, the
7 rate of tax shall be the rate at which the tax was levied on
8 the effective date of this act, at which time the maximum
9 shall be the rate specified in Section 6. On and after January
10 1, 2010, the county governing body shall have no authority to
11 levy a tax under Act 406.

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

26 Section 9. All laws or parts of laws which conflict
27 with this act are repealed, and Act 99-669, 1999 Second

1 Special Session (Acts 1999 Second Special Session, p. 168), is
2 expressly repealed.

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

8 Section 11. This act shall become effective
9 immediately following its passage and approval by the
10 Governor, or its otherwise becoming law.