

SB188 INTRODUCED



1 FOJ6D5-1
2 By Senator Allen (Constitutional Amendment)
3 RFD: Local Legislation
4 First Read: 06-Apr-23
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SYNOPSIS:

This bill would propose an amendment to the Constitution of Alabama of 2022, relating to Tuscaloosa County to prohibit the levy of any additional sales and use tax in the county after ratification of this amendment except upon approval by a majority vote of the qualified electors of the area where the tax will be paid voting at a referendum held for that purpose on the date of the next regularly scheduled general election. The amendment would provide for publication of notice of the referendum and for public hearings on the proposed sales and use tax increase and would require public hearings in Tuscaloosa County prior to the election on this amendment.

A BILL
TO BE ENTITLED
AN ACT

This bill would propose an amendment to the Constitution of Alabama of 2022, relating to Tuscaloosa County, to prohibit the levy of any additional sales and use tax in the county after ratification of this amendment except upon approval by a majority vote of the qualified electors in



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29 the area where the tax will be paid, voting at a referendum
30 held for that purpose on the date of a regularly scheduled
31 general election; to provide for publication of notice of the
32 referendum and public hearings on the proposal; and to provide
33 for public hearings in Tuscaloosa County prior to the election
34 on this amendment.

35 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

36 Section 1. The following amendment to the Constitution
37 of Alabama of 2022, is proposed and shall become valid as a
38 part of the constitution when all requirements of this act are
39 fulfilled:

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PROPOSED AMENDMENT

42 After the ratification of this amendment, no additional
43 sales and use tax may be levied in Tuscaloosa County unless
44 the levy of the tax, including any increase in an existing
45 levy, is approved by a majority vote of the qualified electors
46 in the area where the tax will be paid voting at a referendum
47 held for that purpose on the date of the next regularly
48 scheduled general election not less than three months after
49 the enactment of the levy of the additional sales and use tax.
50 Notice of the referendum shall be published in a newspaper
51 published in the county for three consecutive weeks, or if a
52 municipal tax increase, in a newspaper published in the
53 municipality if a newspaper is published in the municipality,
54 not less than 60 days prior to the referendum and the county
55 commission in the case of a countywide tax, or the municipal
56 governing body in the case of a municipal tax, shall conduct



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57 not less than two public hearings on the proposed sales and
58 use tax increase prior to the referendum.

59 Upon ratification of this constitutional amendment, the
60 Code Commissioner shall number and place this amendment as
61 appropriate in the constitution omitting this instructional
62 paragraph and may make the following nonsubstantive revisions:
63 change capitalization, spelling, and punctuation for purposes
64 of style and uniformity; correct manifest grammatical,
65 clerical, and typographical errors; and correct incorrect
66 cross-references.

67 Section 2. An election upon the proposed amendment
68 shall be held in accordance with Sections 284 and 284.01 of
69 the Constitution of Alabama of 2022, and the election laws of
70 this state.

71 Section 3. The appropriate election official shall
72 assign a ballot number for the proposed constitutional
73 amendment on the election ballot and shall set forth the
74 following description of the substance or subject matter of
75 the proposed constitutional amendment:

76 "Relating to Tuscaloosa County, proposing an amendment
77 to the Constitution of Alabama of 2022, to prohibit the levy
78 of any additional sales and use tax in the county after
79 ratification of this amendment except upon approval by a
80 majority vote of the qualified electors of the area where the
81 tax will be paid voting at a referendum held for that purpose
82 on the date of a regularly scheduled general election, and to
83 provide for publication of notice of the referendum and public
84 hearings on the proposal.



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85 "Proposed by Act _____."

86 This description shall be followed by the following
87 language:

88 "Yes () No ()."