

1 SB121  
2 203430-1  
3 By Senator Allen (Constitutional Amendment)  
4 RFD: Local Legislation  
5 First Read: 04-FEB-20

SYNOPSIS: This bill would propose a local constitutional amendment relating to Tuscaloosa County to prohibit any municipality in the county from increasing the rate of sales and use tax levied by the municipality after ratification of this amendment except upon approval by a majority vote of the qualified electors of the municipality 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

1           To propose an amendment to the Constitution of  
2 Alabama of 1901, relating to Tuscaloosa County, to prohibit  
3 any municipality in the county from increasing the rate of  
4 sales and use tax levied by the municipality after  
5 ratification of this amendment except upon approval by a  
6 majority vote of the qualified electors of the municipality  
7 voting at a referendum held for that purpose on the date of a  
8 regularly scheduled general election, to provide for  
9 publication of notice of the referendum and public hearings on  
10 the proposal; and to provide for public hearings in Tuscaloosa  
11 County prior to the election on this amendment.

12 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

13           Section 1. The following amendment to the  
14 Constitution of Alabama of 1901, is proposed and shall become  
15 valid as a part of the Constitution when all requirements of  
16 this act are fulfilled:

17                           PROPOSED AMENDMENT

18           After the ratification of this amendment, no  
19 municipality in Tuscaloosa County may increase the rate of  
20 sales and use tax levied by the municipality unless the  
21 increase is approved by a majority vote of the qualified  
22 electors of the municipality voting at a referendum held for  
23 that purpose on the date of the next regularly scheduled  
24 general election not less than three months after the proposal  
25 of the sales and use tax increase by the municipality. Notice  
26 of the referendum shall be published in the same manner as  
27 notice of an ordinance is required in Section 11-45-8, Code of

1 Alabama 1975, not less than 90 days prior to the referendum  
2 and the municipality shall conduct not less than two public  
3 hearings on the proposed sales and use tax increase prior to  
4 the referendum.

5 Section 2. (a) An election upon the proposed  
6 amendment shall be held at the next general election in  
7 accordance with Section 284.01 of the Constitution of Alabama  
8 of 1901, now appearing as Section 284.01 of the Official  
9 Recompilation of the Constitution of Alabama of 1901, as  
10 amended, and the election laws of this state.

11 (b) Not less than 30 days prior to the date of the  
12 election provided for in subsection (a), a public hearing on  
13 this amendment shall be held by the county commissioner in  
14 each district of the Tuscaloosa County Commission. Notice of  
15 the public hearing schedule shall be published in a newspaper  
16 of general circulation published in the county at least seven  
17 days prior to the public hearings commencing.

18 Section 3. The appropriate election official shall  
19 assign a ballot number for the proposed constitutional  
20 amendment on the election ballot and shall set forth the  
21 following description of the substance or subject matter of  
22 the proposed constitutional amendment:

23 "Relating to Tuscaloosa County; proposing an  
24 amendment to the Constitution of Alabama of 1901, to prohibit  
25 any municipality from increasing the rate of sales and use tax  
26 levied by the municipality after ratification of this  
27 amendment except upon approval by a majority vote of the

1 qualified electors of the municipality voting at a referendum  
2 held for that purpose on the date of a regularly scheduled  
3 general election, and to provide for publication of notice of  
4 the referendum and public hearings on the proposal.

5 "Proposed by Act \_\_\_\_\_"

6 This description shall be followed by the following  
7 language:

8 "Yes ( ) No ( )."