

1 HB191
2 113780-4
3 By Representative Spicer (N & P)
4 RFD: Local Legislation
5 First Read: 12-JAN-10

1 Section 1. The provisions of this act shall apply to
2 Coffee County.

3 Section 2. The Legislature hereby declares that the
4 Coffee County fire departments, emergency medical service
5 squads contracted in writing with the Coffee County
6 Commission, and the Coffee County Volunteer Firefighters
7 Association that receive funds pursuant to this act are
8 organizations which are public in nature, as they protect the
9 health, safety, and welfare of the citizens of the county.

10 Section 3. (a) There is hereby levied on the owner
11 of each dwelling and commercial building located in Coffee
12 County a fire protection and emergency medical service fee of
13 thirty dollars (\$30) per year for each dwelling and commercial
14 building.

15 (b) For the purposes of this act, a "dwelling" shall
16 be defined as any building, structure, or other improvement to
17 real property used or expected to be used as a dwelling or
18 residence for one or more human beings, including, but not
19 limited to:

20 (1) Any building, structure, or improvement
21 assessed, for the purposes of state and county ad valorem
22 taxation, as Class III single-family owner-occupied
23 residential property.

24 (2) A duplex or an apartment building.

25 (3) Residential property used to generate rental
26 income.

1 (4) Any manufactured home or house trailer used or
2 expected to be used as a dwelling or residence for one or more
3 human beings.

4 A building, structure, or other improvement shall be
5 classified as a "dwelling" for purposes of this act
6 notwithstanding the following:

7 (1) That it is wholly or partially vacant or
8 uninhabited at any time during the year for which a fire
9 protection and emergency medical service fee with respect
10 thereto is to be levied.

11 (2) That it is also used or expected to be used
12 simultaneously for a purpose, whether or not commercial in
13 nature, other than as a dwelling or residence as aforesaid.

14 (c) For the purposes of this act, a "commercial
15 building" shall be defined as any building, structure, or
16 other improvement to real property used or expected to be used
17 for commercial or business purposes including rental property.
18 The term "commercial building" shall not apply to any school,
19 church, senior citizens facility, or utility distribution or
20 transmission poles or towers, utility substations, or any
21 building used primarily for fire or emergency services, and
22 shall not apply to any building or structure used primarily
23 for agricultural production purposes by the owner or an
24 employee of an agricultural business or concern.

25 (d) Any fee levied pursuant to this act shall not be
26 construed as a tax on property. The fee shall be levied for

1 the purposes of funding fire protection and emergency medical
2 services under the purview of this act.

3 (e) Any person age 65 or over exempted from paying
4 property tax in Coffee County in part or in whole shall also
5 be exempted from paying the fee levied by this act. Any person
6 65 years of age or over having an annual adjusted gross income
7 of twelve thousand dollars (\$12,000) or less, as shown on the
8 person's and spouse's latest United States income tax return
9 may apply for an exemption annually and shall be exempted from
10 paying the fee levied by this act for the principle residence
11 of the household provided the person seeking to claim the
12 exemption shall present proof of income to the county
13 administrator no later than July 1 of any year in which the
14 exemption is desired. In the event that such person and spouse
15 are not required to file a United States income tax return,
16 then an affidavit indicating that the annual gross income of
17 such person and spouse for the preceding taxable year was
18 twelve thousand dollars (\$12,000) or less shall be sufficient
19 proof. The exemption shall apply only so long as the person's
20 annual gross income shall be twelve thousand dollars (\$12,000)
21 or less and shall be requested each year in which the
22 exemption is desired. The fee levied by this act shall be
23 assessed unless application for exemption is submitted to the
24 Coffee County Commission, or its designee, and approved. Any
25 person who knowingly provides false or misleading information
26 in order to obtain an exemption shall lose his or her

1 household exemption and shall be subject to the provisions of
2 Section 10 of this act.

3 Section 4. The fire protection and emergency medical
4 service fee shall be collected, administered, and enforced at
5 the same time, in the same manner, and under the same
6 requirements and laws as are the ad valorem taxes of the
7 state. In the case of a manufactured home, the fee shall be
8 collected, administered, and enforced at the same time, in the
9 same manner and under the same requirements and laws as the
10 annual registration fee for manufactured homes provided in
11 Section 40-12-255, Code of Alabama 1975. The proceeds of the
12 fee shall be paid into the Coffee County General Fund. The
13 Coffee County Commission may establish rules and procedures
14 regarding the transfer, accounting, and holding of the funds,
15 including an administrative fee not to exceed three percent of
16 the total funds collected. Within 30 days of payment into the
17 general fund, the Coffee County Commission shall transfer any
18 funds collected on property located in the City of Enterprise
19 to the City of Enterprise and any funds collected on property
20 in the City of Elba to the City of Elba, with all funds to be
21 used to fund the fire department and emergency medical
22 services of the respective cities. The Coffee County
23 Commission shall transfer the remaining funds to the Coffee
24 County Volunteer Firefighters Association and the emergency
25 medical service squads which have contracted in writing with
26 the county commission in the following manner: Twenty percent

1 of these funds shall go to the eligible emergency medical
2 service squads; the balance, eighty percent, of the fee shall
3 go to the Coffee County Volunteer Firefighters Association to
4 be distributed among Coffee County eligible fire departments,
5 with one-half of 1 percent remaining with the firefighters
6 association. All distributions shall be based on the number of
7 eligible structures in each department's respective E-911
8 protective district. The Coffee County Revenue Commissioner
9 shall provide a report listing the number of eligible
10 structures in each city and each district from which a fee has
11 been collected.

12 Section 5. For the purposes of this act, an eligible
13 fire department shall mean a fire department located in Coffee
14 County outside of the City of Enterprise or the City of Elba
15 that is certified under the Alabama Forestry Commission
16 guidelines and is a member of the Coffee County Volunteer
17 Firefighters Association. An eligible emergency medical
18 service squad for the purposes of this act shall mean an
19 emergency medical service squad under written contract with
20 the Coffee County Commission to serve Coffee County that is
21 licensed by the Alabama Department of Public Health, Emergency
22 Medical Services Division, as an advanced/basic life support
23 transporting ambulance service.

24 Section 6. Funds distributed to the Coffee County
25 Volunteer Firefighters Association and to eligible fire
26 departments and emergency medical service squads with written

1 contract with the Coffee County Commission may only be
2 expended for fire protection and emergency medical services,
3 including training, supplies, equipment, and to purchase
4 insurance including liability insurance to insure coverage of
5 acts or omissions which are directly related to the functions
6 of a fire department or emergency medical service squad which
7 are committed by a fire department or emergency medical
8 service squad and the personnel of a volunteer fire department
9 or emergency medical service squad. The funds may not be
10 expended for food, drink, social activities, or fund-raising
11 activities. After receiving the funds, the fire departments
12 and emergency medical service squads shall keep accurate
13 records to verify that the funds were properly expended.
14 Should the Coffee County Commission, in its sole discretion,
15 find or determine that funds provided by this act have been
16 improperly expended by any eligible fire department or
17 emergency service squad, the department that has improperly
18 expended funds shall return all funds improperly expended and
19 in addition thereto shall pay a penalty equal to 10 percent of
20 all improperly expended funds. At the discretion of the Coffee
21 County Commission, any fire department or emergency medical
22 service squad that fails to comply with the provisions of this
23 act may be deemed to have forfeited the funds generated by
24 this act and shall be subject to the provisions of Section 10
25 of this act.

1 Section 7. Upon dissolution or abandonment of any
2 eligible fire department or emergency medical service squad
3 and after all lawful indebtedness has been satisfied, any
4 remaining funds derived from this act or any assets purchased
5 with funds derived from this act shall be transferred to the
6 Coffee County Commission. If a fire department is abandoned or
7 dissolved, the Coffee County Commission shall transfer the
8 funds to the Coffee County Volunteer Firefighters Association.
9 If an emergency medical service squad is abandoned or
10 dissolved, the Coffee County Commission shall transfer the
11 funds to the Coffee County General Fund. Those entities shall
12 distribute remaining funds in the best interest of providing
13 emergency medical services and fire protection in the area
14 once served by the abandoned or dissolved fire department or
15 emergency medical service squad. In the event there are no
16 fire departments or emergency medical service squads, the
17 funds or assets shall be placed in the county general fund.

18 Section 8. The personnel of the fire departments,
19 emergency medical service squads, and Volunteer Firefighters
20 Association provided for in this act shall not be considered
21 as employees, servants, or agents of the county. The members
22 of the county commission and the officers and employees of the
23 county and the members of the Coffee County Commission and the
24 officers and employees of the county shall not be liable
25 either in their official capacity or in a private or
26 individual capacity for the actions of the fire departments,

1 contracted emergency medical service squads, or the Volunteer
2 Firefighters Association or their personnel.

3 Section 9. The purpose and use of funds generated by
4 this act are to enable all participating eligible volunteer
5 fire departments in Coffee County to be better equipped and
6 prepared for emergencies in the county and to assist in
7 maintaining and lowering Insurance Services Organization
8 ratings. This act is also intended to help insure emergency
9 medical services to the citizens of Coffee County. Each fire
10 department shall obtain and maintain a level of preparedness
11 as determined by the Coffee County Volunteer Firefighters
12 Association. Any fire department that does not meet the levels
13 set within five years of the approval of this act shall
14 forfeit any received funds generated by this act. The
15 emergency medical service squad is required to attain and
16 maintain an advanced life support/basic life support ambulance
17 transport license with the Alabama Department of Public
18 Health. Any emergency medical service squad failing to
19 maintain this license shall forfeit any received funds
20 generated by this act. These forfeited funds shall be used or
21 designated for use by the Coffee County Volunteer Firefighters
22 Association in conjunction with the Coffee County Commission.

23 Section 10. With regard to the collection of the
24 fees levied by this act, including, but not limited to, the
25 application for and granting of exemptions, the Coffee County
26 Commission shall exercise such regulatory control and

1 supervision over and may adopt rules and regulations as may be
2 needed to meet the requirements of this act. At the discretion
3 of the Coffee County Commission, any eligible fire department
4 or contracted emergency medical service squad that fails to
5 comply with the provisions of this act or any rules and
6 regulations adopted pursuant to this act may be deemed to have
7 forfeited all or part of the funds generated by this act for
8 such period of time as may be set.

9 Section 11. Sections 2 to 10, inclusive, of this act
10 shall be inoperative and void unless it shall have been
11 approved by a majority of the qualified electors of Coffee
12 County who vote thereon at a referendum held for such purpose
13 conducted as nearly as may be in the same way as elections on
14 amendments to the constitution and shall be held on the same
15 day as the next countywide election held following final
16 passage of this act. Notice of election shall be given by the
17 Judge of Probate of Coffee County, which notice shall be
18 published in accordance with state law governing the
19 publication of local bills of the Legislature. On the ballots
20 to be used at the election, the proposition to be voted on
21 shall be stated substantially as follows:

22 "Do you favor the local law authorizing the levy of
23 a fire protection and emergency medical service fee of thirty
24 dollars (\$30) per year on each residence and commercial
25 structure in Coffee County which shall be used to fund fire
26 protection and emergency medical service in Coffee County?"

1 Yes _____ No _____."

2 If a majority of the votes cast at the election are
3 affirmative votes, Sections 2 to 10, inclusive, of this act
4 shall be in full force and effect October 1 of the following
5 year. If a majority of the votes cast are in the negative, the
6 act shall have no further effect. The Judge of Probate of
7 Coffee County shall certify the results of the election to the
8 Secretary of State. The cost of the election shall be paid out
9 of the county general fund.

10 Section 12. The provisions of this act are
11 severable. If any part of this act is declared invalid or
12 unconstitutional, that declaration shall not affect the part
13 which remains.

14 Section 13. All laws or parts of laws which conflict
15 with this act are repealed.

16 Section 14. This act shall become effective
17 immediately following its passage and approval by the
18 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 Local Legisla-
tion 12-JAN-10

Read for the second time and placed
on the calendar with 1 substitute
and 19-JAN-10

Read for the third time and passed
as amended 21-JAN-10

Yeas 38, Nays 0, Abstains 43

Greg Pappas
Clerk