

1 HB802
2 117322-2
3 By Representative Thomas (J) (N & P)
4 RFD: Local Legislation
5 First Read: 30-MAR-10

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ENROLLED, An Act,

Relating to Wilcox County; authorizing the county commission to levy an additional ad valorem tax for fire protection, providing for an effective date, and providing for a referendum.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) In addition to all other ad valorem taxes levied, the Wilcox County Commission may levy on an annual basis, commencing with the tax year beginning October 1, 2009, an ad valorem tax on all taxable property located in Wilcox County, at a rate of 2.5 mills per dollar of assessed value of the taxable property the proceeds of which shall be paid into the county general fund and distributed for the benefit of fire protection.

(b) Within 90 days of payment into the general fund the county commission shall pay the funds to the Wilcox County Association of Volunteer Fire Departments. This county association shall divide the funds equally among all eligible volunteer fire departments and the Alabama Forestry Department monthly at the regularly scheduled meetings. The county commission along with the WCAVFD will jointly be in charge of establishing rules regarding the transfer, investment, accounting, and handling of the funds.

1 (c) Funds paid to eligible volunteer fire
2 departments shall only be expended for fire protection
3 services. These services include training, supplies,
4 buildings, capital improvements, and equipment. An eligible
5 volunteer fire department shall mean any volunteer fire
6 department that is located in Wilcox County and is certified
7 under the guidelines of the Alabama Forestry Commission and is
8 a member in good standing of the Wilcox County Association of
9 Volunteer Fire Departments. These funds may not be expended
10 for recreational activities, salaries, or fund raising
11 activities. After receiving the funds the volunteer fire
12 departments shall keep accurate records to verify that the
13 funds were properly expended. By September 1 of each year,
14 each department shall file a form with the WCAVFD detailing
15 the expenditure of funds during the previous 12 months. The
16 filing shall also account for any unspent funds and whether
17 the unspent funds have been obligated. The county association
18 shall supply the accounting form to each eligible volunteer
19 fire department and the Alabama Forestry Commission.

20 (d) The Alabama Forestry Commission's share of these
21 funds shall be used in Wilcox County only. These funds shall
22 be used for buildings and purchase of equipment but not used
23 for salaries.

24 (e) Upon dissolution or abandonment of any eligible
25 volunteer fire department, any remaining funds after all

1 indebtedness has been satisfied shall be transferred to the
2 county association.

3 (f) The personnel of the volunteer fire departments
4 and the Alabama Forestry Commission shall not be considered as
5 employees, servants, or agents of the county, and the members
6 of the county commission and the employees of the county shall
7 not be liable in either their official capacity or in any
8 capacity for the actions of the personnel of volunteer fire
9 departments and the Alabama Forestry Commission.

10 Section 2. The increase in the rate of the tax as
11 provided by this act is subject to the approval of a majority
12 of the qualified electors of the county who vote on the
13 proposed increase at the next general, primary,
14 constitutional, or special election held for that purpose.

15 Section 3. This act shall become effective on the
16 first day of the third month following its passage and
17 approval by the Governor, or its otherwise becoming law.

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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 06-APR-10.

Greg Pappas
Clerk

Senate

13-APR-10

Passed