

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

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to Wilcox County; authorizing the county  
14 commission to levy an additional ad valorem tax for fire  
15 protection, providing for an effective date, and providing for  
16 a referendum.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. (a) In addition to all other ad valorem  
19 taxes levied, the Wilcox County Commission may levy on an  
20 annual basis, commencing with the tax year beginning October  
21 1, 2009, an ad valorem tax on all taxable property located in  
22 Wilcox County, at a rate of 2.5 mills per dollar of assessed  
23 value of the taxable property the proceeds of which shall be  
24 paid into the county general fund and distributed for the  
25 benefit of fire protection.

26 (b) Within 90 days of payment into the general fund  
27 the county commission shall pay the funds to the Wilcox County

1 Association of Volunteer Fire Departments. This county  
2 association shall divide the funds equally among all eligible  
3 volunteer fire departments and the Alabama Forestry Department  
4 monthly at the regularly scheduled meetings. The county  
5 commission along with the WCAVFD will jointly be in charge of  
6 establishing rules regarding the transfer, investment,  
7 accounting, and handling of the funds.

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

1 (d) The Alabama Forestry Commission's share of these  
2 funds shall be used in Wilcox County only. These funds shall  
3 be used for buildings and purchase of equipment but not used  
4 for salaries.

5 (e) Upon dissolution or abandonment of any eligible  
6 volunteer fire department, any remaining funds after all  
7 indebtedness has been satisfied shall be transferred to the  
8 county association.

9 (f) The personnel of the volunteer fire departments  
10 and the Alabama Forestry Commission shall not be considered as  
11 employees, servants, or agents of the county, and the members  
12 of the county commission and the employees of the county shall  
13 not be liable in either their official capacity or in any  
14 capacity for the actions of the personnel of volunteer fire  
15 departments and the Alabama Forestry Commission.

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

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