

1 SB82  
2 113719-2  
3 By Senator Sanford (Constitutional Amendment)  
4 RFD: Local Legislation No. 1  
5 First Read: 12-JAN-10  
6 PFD: 01/05/2010

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8 SYNOPSIS: This bill would propose an amendment to the  
9 Constitution of Alabama of 1901, to allow certain  
10 qualified taxpayers in Madison County to claim a  
11 senior discount on their ad valorem taxes.

12  
13 A BILL  
14 TO BE ENTITLED  
15 AN ACT

16  
17 To propose an amendment to the Constitution of  
18 Alabama of 1901, to allow certain qualified taxpayers in  
19 Madison County to claim a senior discount on their ad valorem  
20 taxes.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

22 Section 1. The following amendment to the  
23 Constitution of Alabama of 1901, is proposed and shall become  
24 valid as a part of the Constitution when all requirements of  
25 this act are fulfilled:

26 PROPOSED AMENDMENT

1 (a) In Madison County, a qualified taxpayer may  
2 claim a senior discount on his or her ad valorem taxes. A  
3 qualified taxpayer shall meet all the following requirements  
4 to be eligible for the senior discount:

5 (1) Be age 65 or older for the tax year for which he  
6 or she claims the discount.

7 (2) Shall have maintained the property on which the  
8 senior discount is claimed as his or her principal place of  
9 residence for at least 10 years prior to claiming the senior  
10 discount.

11 (b) The senior discount provided for herein shall be  
12 the difference between the ad valorem taxes otherwise due and  
13 the ad valorem tax imposed on October 1 of the year prior to  
14 the year the senior discount is claimed. The senior discount  
15 shall be claimed in the manner that a homestead exemption is  
16 claimed.

17 (c) The Alabama Department of Revenue shall  
18 promulgate such rules as are necessary for the implementation  
19 and administration of the provisions of this amendment.

20 Section 2. An election upon the proposed amendment  
21 shall be held in accordance with Amendment 555 to the  
22 Constitution of Alabama of 1901, now appearing as Section  
23 284.01 of the Official Recompilation of the Constitution of  
24 Alabama of 1901, as amended, and the election laws of this  
25 state.

26 Section 3. The appropriate election official shall  
27 assign a ballot number for the proposed constitutional

1 amendment on the election ballot and shall set forth the  
2 following description of the substance or subject matter of  
3 the proposed constitutional amendment:

4 "Relating to Madison County, proposing an amendment  
5 to the Constitution of Alabama of 1901, to allow certain  
6 qualified taxpayers in Madison County to claim a senior  
7 discount on their ad valorem taxes.

8 "Proposed by Act \_\_\_\_\_"

9 This description shall be followed by the following  
10 language:

11 "Yes ( ) No ( )."