

1 HB650
2 131811-2
3 By Representatives Williams (J), Farley, Todd, Newton (D) and
4 Givan (N & P)
5 RFD: Jefferson County Legislation
6 First Read: 24-MAY-11

ENGROSSED

A BILL

TO BE ENTITLED

AN ACT

Relating to Jefferson County; to provide limited authority for the county commission of said county, subject to any otherwise applicable limitation or provisions of the Constitution of Alabama of 1901 or of any general law of the state; to levy, assess, and collect in Jefferson County taxes in addition to those heretofore levied for the benefit of the county, including but not limited to, sales and use taxes parallel to the levies and assessments of the sales and use taxes heretofore authorized to be levied by the county, lease and rental taxes, other excise taxes, alcoholic beverage taxes, and privilege license taxes, which such additional taxes shall be estimated to produce additional county revenues not in excess of such amounts for such periods as shall be provided for in the act; to provide for the reduction or other adjustment of the rate or rates of such additional taxes by the county commission in certain circumstances; to provide that the proceeds of the taxes so authorized to be levied, assessed, and collected shall be deposited into the county general fund to be used either in the manner determined by the county commission or, in certain cases, if said revenues shall

1 exceed the previously estimated amounts thereof, for payment
2 of principal and interest coming due on the general obligation
3 indebtedness of the county; to require that, before the levy,
4 assessment, and collection of any such additional tax may
5 commence, the county commission shall adopt an ordinance
6 providing for the same with the affirmative vote of at least
7 two-thirds of the members thereof, which ordinance shall be
8 posted on the county's website for a stated period of time
9 prior to its consideration for adoption at a meeting of said
10 county commission; to require the county commission to hold a
11 public hearing on the proposed ordinance prior to the adoption
12 thereof; to provide for a limited period of time during which
13 under the act the county commission shall have the authority
14 to adopt any such ordinance and thereby commence the levy of
15 any such additional tax or taxes; to provide that the
16 provisions of the act shall be cumulative and supplemental to
17 any and all other laws or parts of laws relating to the
18 county; to repeal laws in conflict therewith; to provide for
19 the severability of the act; and to provide for an effective
20 date.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

22 Section 1. (a) Subject to any limitation of the
23 Constitution of Alabama of 1901 or of any general law of this
24 state, the Jefferson County Commission shall have the power to
25 levy, assess, and collect additional taxes, including but not
26 limited to, sales and use taxes parallel to the levies and
27 assessments of the sales and use taxes heretofore authorized

1 to be levied by the county, lease and rental taxes, excise
2 taxes, alcoholic beverage taxes, and privilege license taxes.

3 (b) It is the intent of the Legislature that the
4 said county commission shall use its best efforts to limit, by
5 setting the applicable rate or rates, the revenue collected
6 from all such additional taxes levied to an amount estimated
7 to be equal to or less than the Revenue Target. For purposes
8 of this act, "Revenue Target" shall mean \$50,000,000 for the
9 first full fiscal year of the county during which any such
10 additional taxes are levied, if at the time of such levy the
11 Legislature has not authorized a new Jefferson County business
12 license tax, or \$43,000,000, if the Legislature has authorized
13 a new Jefferson County business license tax and the county is
14 levying and collecting such tax.

15 If the Legislature should authorize a Jefferson
16 County business license tax by a separate act, the county may
17 not impose an additional business license tax pursuant to this
18 act.

19 (c) If the net revenues collected by the county from
20 all such additional taxes levied pursuant to the authority
21 herein contained for the first full fiscal year of the county
22 during which any of such taxes herein authorized are levied
23 exceeds the Revenue Target plus five percent thereof, the
24 excess amount shall be used exclusively to pay debt service
25 on, or to refund or retire, such general obligation
26 indebtedness of the county as shall then be outstanding;
27 provided further, that in such event the county commission

1 shall, as soon as practical following the close of such first
2 full fiscal year, adopt an ordinance adjusting the rate or
3 rates of some or all of the additional taxes herein authorized
4 and levied during such first fiscal year so that the net
5 revenue from all such additional taxes, had such rate or rates
6 been in effect, would be equal to or less than the Revenue
7 Target plus five percent thereof during the first full fiscal
8 year., ~~but no further transfers of any excess revenue over~~
9 ~~said estimated amount for that or any other subsequent fiscal~~
10 ~~year of the county shall be required.~~ It is the intent of the
11 Legislature that any excess amounts collected by the county
12 from any taxes herein authorized ~~to be levied after the~~
13 ~~initial fiscal year of such levies shall inure to the benefit~~
14 ~~of the general fund of the county.~~ shall be used exclusively
15 to pay debt service on, or to refund or retire, such general
16 obligation indebtedness of the county as exists as of the date
17 of this act and shall then be outstanding.

18 (d) The county commission is authorized to adopt any
19 ordinances necessary to levy, assess, and collect any
20 additional taxes authorized herein. Provided further, that in
21 order for any additional taxes to be levied, assessed, and
22 collected pursuant to this act, the county commission shall
23 adopt an ordinance to such effect with the affirmative vote of
24 at least two-thirds of the members of the entire county
25 commission.

26 (e) Before the county commission may adopt an
27 ordinance for any additional taxes to be levied, assessed, and

1 collected pursuant to this act, the county commission shall
2 (i) post the text of the proposed ordinance on the county's
3 public website for a period of not less than fifteen (15) days
4 and (ii) hold a public hearing thereafter on such proposed
5 ordinance, with public notice thereof being given not less
6 than fifteen (15) days prior to said public hearing. Such
7 notice shall be posted in a public and conspicuous location in
8 the courthouse and in other public buildings determined
9 appropriate by the county commission and shall be forwarded to
10 all local news media that have on file with the county
11 commission a written request for notification of the schedule
12 of meetings of the county commission.

13 (f) In the event of furloughs or layoffs the first
14 employees to be furloughed or laid off shall be those
15 employees who reside outside of Jefferson County.

16 Section 2. The provisions of this act are severable.
17 If any part of this act is declared invalid or
18 unconstitutional, that declaration shall not affect the part
19 which remains.

20 Section 3. The provisions of this act shall be
21 cumulative to any and all other laws or parts of laws relating
22 to Jefferson County, except that those in conflict with the
23 provisions of this act are specifically repealed.

24 Section 4. The authority of the county commission
25 herein to levy additional taxes shall terminate at midnight on
26 November 5, 2014, unless such authority is explicitly extended
27 by a duly enacted act of the Legislature; provided, said

1 termination of the authority to thereafter to levy such
2 additional taxes shall not in any manner limit the authority
3 of the county commission to continue to levy, collect, and
4 administer the additional taxes initially levied prior to
5 ~~November 5, 2014~~ December 31, 2012, pursuant to the authority
6 herein contained, and provided further that the termination of
7 authority to levy additional taxes hereinabove provided for
8 shall not be construed as a repeal of this act or the
9 abrogation of the authority of the county commission to
10 continue the levy and collection of such additional taxes as
11 shall have theretofore been levied in accordance with the
12 provisions of this act.

13 Section 5. Notwithstanding the provisions of this
14 act, an occupational tax approved by the Jefferson County
15 Commission shall not be effective.

16 Section 6. This act shall become effective
17 immediately upon its passage and approval by the Governor, or
18 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 Jefferson County
Legislation..... 24-MAY-11

Read for the second time and placed
on the calendar..... 25-MAY-11

Read for the third time and passed
as amended..... 31-MAY-11

Yeas 9, Nays 8, Abstains 22

Greg Pappas
Clerk