

1 SB504
2 131683-7
3 By Senator Holtzclaw (N & P)
4 RFD: Local Legislation No. 4
5 First Read: 12-APR-12

1 SB504

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4 With Notice and Proof

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6 ENROLLED, An Act,

7 Relating to the City of Madison; to approve a
8 proposed increase in the maximum rate of that certain ad
9 valorem tax (the "General Purpose Tax") that is now authorized
10 to be levied, and that is now being levied, in the City, for
11 general municipal purposes and without express limit as to
12 time, pursuant to applicable provisions of the general laws of
13 the State of Alabama and Section 216 of the Constitution of
14 Alabama of 1901, as amended, from one and eight-tenths per
15 centum [1.8 percent, equivalent to eighteen (18) mills] to two
16 and fourth-tenths per centum [2.4 percent, equivalent to
17 twenty-four (24) mills] of the assessed value of taxable
18 property in the City, in accordance with subsection (f) of
19 Section 217 of the Constitution, as amended by Amendment No.
20 373 thereto; to provide that the proposed increase shall
21 become effective only upon the approval thereof, subsequent to
22 the enactment of this Act, by a majority of the qualified
23 electors of the City who vote on the proposal at a special
24 election held in accordance during any regular scheduled
25 election; to provide that the governing body of the City may,

1 in its discretion, make the proposed increase effective
2 beginning with the levy for the tax year of the City beginning
3 on October 1, 2012, for which the municipal ad valorem taxes
4 shall become due and payable on October 1, 2012, or any tax
5 year of the City thereafter; and to provide for the use and
6 expenditure of revenues derived by the City from the proposed
7 increase rate of taxation.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

9 Section 1. This act shall relate only to the City of
10 Madison.

11 Section 2. The Legislature hereby approves the
12 proposed increase in the maximum rate at which the City
13 General Purpose Tax is authorized to be levied from one and
14 eight-tenths per centum [1.8 percent, equivalent to eighteen
15 (18) mills] of the assessed value of taxable property in the
16 City to two and four-tenths per centum [2.4 percent,
17 equivalent to twenty-four (24) mills] of the assessed value of
18 taxable property in the City. The proposed increase in the
19 maximum rate at which the City General Purpose Tax is
20 authorized to be levied shall become effective only if the
21 increase is approved, subsequent to the enactment of this Act,
22 by a majority of the qualified electors of the City who vote
23 on the proposal at a special election during any regular
24 scheduled election, as amended. The city council may make the
25 proposed increase in the maximum rate of the City General

1 Purpose Tax effective beginning with the levy for the tax year
2 of the City beginning on October 1, 2012, for which tax year
3 municipal ad valorem taxes become due and payable, or any tax
4 year of the City after that date.

5 Section 3. Any municipality or town that
6 participates in the Madison City School System shall, within
7 two years after the effective date of the increase of the
8 maximum rate of the City General Purpose Tax, increase its ad
9 valorem tax equal to the increase provided by this act, and
10 pay the proceeds to the City of Madison School Board. If any
11 participating municipality or town fails to increase its tax,
12 then beginning the following school year, students from the
13 municipality or town may not attend any school within the
14 Madison City School System.

15 Section 4. Notwithstanding any provision of law
16 after the effective date of the proposed increase in the
17 maximum rate of the City General Purpose Tax pursuant to
18 Section 2 of this act, six twenty-fourths (6/24) of the
19 revenues derived from the levy and collection of the City
20 General Purpose Tax shall be used and expended exclusively for
21 public educational purposes in and for the city.

22 Section 5. All laws or parts of laws that are in
23 conflict with this act shall be and hereby are, to the extent
24 of the conflict, repealed; however, nothing in this act shall
25 be construed to amend, alter, affect, modify, or repeal any

1 existing provision of law pertaining to the use of any
2 revenues derived from the levy and collection of the City
3 General Purpose Tax other than the portion of the revenues
4 that is described and provided for in Section 3, including
5 particularly, but without limiting the generality of the
6 foregoing, the provisions of Act No. 93-548 enacted at the
7 1993 Regular Session of the Legislature.

8 Section 6. The provisions of this act are severable.
9 If any portion of this act should be held invalid or
10 unenforceable by any court of competent jurisdiction, the
11 holding shall not invalidate or render unenforceable any of
12 the remaining portions of this act, which shall continue
13 effective.

14 Section 7. This act shall become effective
15 immediately following its passage and approval by the
16 Governor, or its otherwise becoming law.

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB504

Senate 03-MAY-12

I hereby certify that the within Act originated in and passed the Senate, as amended.

Patrick Harris
Secretary

House of Representatives
Passed: 09-MAY-12

By: Senator Holtzclaw