

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

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to the City of Madison; to approve a
14 proposed increase in the maximum rate of that certain ad
15 valorem tax (the "General Purpose Tax") that is now authorized
16 to be levied, and that is now being levied, in the City, for
17 general municipal purposes and without express limit as to
18 time, pursuant to applicable provisions of the general laws of
19 the State of Alabama and Section 216 of the Constitution of
20 Alabama of 1901, as amended, from one and eight-tenths per
21 centum [1.8 percent, equivalent to eighteen (18) mills] to two
22 and fourth-tenths per centum [2.4 percent, equivalent to
23 twenty-four (24) mills] of the assessed value of taxable
24 property in the City, in accordance with subsection (f) of
25 Section 217 of the Constitution, as amended by Amendment No.
26 373 thereto; to provide that the proposed increase shall

1 become effective only upon the approval thereof, subsequent to
2 the enactment of this Act, by a majority of the qualified
3 electors of the City who vote on the proposal at a special
4 election held in accordance during any regular scheduled
5 election; to provide that the governing body of the City may,
6 in its discretion, make the proposed increase effective
7 beginning with the levy for the tax year of the City beginning
8 on October 1, 2012, for which the municipal ad valorem taxes
9 shall become due and payable on October 1, 2012, or any tax
10 year of the City thereafter; and to provide for the use and
11 expenditure of revenues derived by the City from the proposed
12 increase rate of taxation.

13 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

14 Section 1. This act shall relate only to the City of
15 Madison in Madison County.

16 Section 2. The Legislature hereby approves the
17 proposed increase in the maximum rate at which the City
18 General Purpose Tax is authorized to be levied from one and
19 eight-tenths per centum [1.8 percent, equivalent to eighteen
20 (18) mills] of the assessed value of taxable property in the
21 City to two and four-tenths per centum [2.4 percent,
22 equivalent to twenty-four (24) mills] of the assessed value of
23 taxable property in the City. The proposed increase in the
24 maximum rate at which the City General Purpose Tax is
25 authorized to be levied shall become effective only if the
26 increase is approved, subsequent to the enactment of this Act,

1 by a majority of the qualified electors of the City who vote
2 on the proposal at a special election during any regular
3 scheduled election, as amended. The city council may make the
4 proposed increase in the maximum rate of the City General
5 Purpose Tax effective beginning with the levy for the tax year
6 of the City beginning on October 1, 2012, for which tax year
7 municipal ad valorem taxes become due and payable, or any tax
8 year of the City after that date.

9 Section 3. Notwithstanding any provision of law
10 after the effective date of the proposed increase in the
11 maximum rate of the City General Purpose Tax pursuant to
12 Section 2 of this act, six twenty-fourths (6/24) of the
13 revenues derived from the levy and collection of the City
14 General Purpose Tax shall be used and expended exclusively for
15 public educational purposes in and for the city.

16 Section 4. All laws or parts of laws that are in
17 conflict with this act shall be and hereby are, to the extent
18 of the conflict, repealed; however, nothing in this act shall
19 be construed to amend, alter, affect, modify, or repeal any
20 existing provision of law pertaining to the use of any
21 revenues derived from the levy and collection of the City
22 General Purpose Tax other than the portion of the revenues
23 that is described and provided for in Section 3, including
24 particularly, but without limiting the generality of the
25 foregoing, the provisions of Act No. 93-548 enacted at the
26 1993 Regular Session of the Legislature.

1 Section 5. The provisions of this act are severable.
2 If any portion of this act should be held invalid or
3 unenforceable by any court of competent jurisdiction, the
4 holding shall not invalidate or render unenforceable any of
5 the remaining portions of this act, which shall continue
6 effective.

7 Section 6. This act shall become effective
8 immediately following its passage and approval by the
9 Governor, or its otherwise becoming law.