

1 SB400
2 158970-1
3 By Senators Bussman and Reed
4 RFD: Governmental Affairs
5 First Read: 20-FEB-14

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8 SYNOPSIS: Under existing law, at the first regular
9 meeting in February in each year, a county
10 commission is required to levy the general and
11 special taxes required for the current year.

12 This bill would provide that the levies
13 established by the county commission would remain
14 in effect unless there is a change in the tax rate.
15 The bill would also ratify the collection of any
16 general or special taxes when the levy was not made
17 at the first regular meeting in February.

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19 A BILL

20 TO BE ENTITLED

21 AN ACT

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23 To amend Section 40-7-42, Code of Alabama 1975,
24 relating to county commissions and the levy of general and
25 special taxes; to provide for the tax rates levied to remain
26 in effect unless action by the county commission is taken

1 under certain conditions; and to ratify the collection of
2 prior taxes.

3 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

4 Section 1. Section 40-7-42, Code of Alabama 1975, is
5 amended to read as follows:

6 "§40-7-42.

7 "(a) The county commission, at the first regular
8 meeting in February ~~in each year~~ 2015, shall levy the amount
9 of general taxes required for the expenses of the county ~~for~~
10 ~~the current year~~, not to exceed one half of one percent of the
11 value of the taxable property as assessed for revenue for the
12 state as shown by the book of assessments after it shall have
13 been corrected, at the same time levying the amount of special
14 taxes required for the county ~~for the current year~~, which levy
15 shall be made upon the same basis of valuation provided above
16 and, when ~~such~~ the levy shall be made, shall certify the rate
17 or rates of taxation and the purpose or purposes for which the
18 tax is levied to the tax assessor of the county. The levies
19 established as provided herein shall be assessed and collected
20 in all subsequent tax years unless altered by the county
21 commission in compliance with a change in the tax rate by
22 general law not later than the last day of February prior to
23 the effective date of the change in tax rate.

24 "(b) Any general or special taxes levied by the
25 county commission prior to the effective date of this act are
26 hereby ratified and confirmed irrespective of whether the

1 general or special taxes were levied during the first county
2 commission meeting held in February of any year."

3 Section 2. This act shall become effective
4 immediately following its passage and approval by the
5 Governor, or its otherwise becoming law.