

1 HB5
2 179190-1
3 By Representative Chesteen (Constitutional Amendment)
4 RFD: Local Legislation
5 First Read: 15-AUG-16

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8 SYNOPSIS: This bill would propose a local
9 constitutional amendment to the Constitution of
10 Alabama of 1901, relating to Geneva County, to
11 authorize the Geneva County Commission to levy a
12 road and bridge maintenance and construction excise
13 fee on motor fuels.

14
15 A BILL
16 TO BE ENTITLED
17 AN ACT

18
19 To propose an amendment to the Constitution of
20 Alabama of 1901; relating to Geneva County; to authorize the
21 Geneva County Commission to levy a road and bridge maintenance
22 construction excise fee on motor fuels; and to provide for the
23 distribution of proceeds to a special transportation safety
24 fund to be used for road and bridge maintenance and
25 construction in the county.

26 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 and shall be subject to all definitions, exemptions, rules,
2 regulations, statutes of limitation, penalties, fines, and
3 punishments, as applicable to the corresponding state tax,
4 including provisions for the enforcement and collection of
5 taxes. The excise fee shall not be levied by the county
6 commission upon any motor fuel when used in governmental
7 functions by the state, an agency of the state, county
8 governing agencies, municipalities, and boards of education.

9 (d) The county commission may contract with the
10 Department of Revenue to administer and collect the excise fee
11 or it may administer and collect, or contract for the
12 collection of the county excise fee as authorized in Section
13 11-3-11.2, Code of Alabama 1975. Any county commission which
14 elects to administer and collect, or contract for the
15 collection of, the excise fee shall have the same rights,
16 remedies, power, and authority, including the right to adopt
17 and implement the same procedures, as would be available to
18 the Department of Revenue if the excise fee was being
19 administered, enforced, and collected by the department. Any
20 rules adopted or utilized by the county or its designee shall
21 be consistent with the rules adopted through the provisions of
22 the Alabama Administrative Procedure Act by the Department of
23 Revenue for the corresponding state excise tax.

24 (e) The net proceeds of any excise fee imposed under
25 authority of this amendment shall be deposited into a Geneva
26 County special local transportation safety fund to be expended

1 for the maintenance, improvement, replacement, and
2 construction of roads and bridges in the county as follows:

3 (1) Two cents of the net proceeds from the excise
4 fee collected on each gallon of motor fuel sold within the
5 corporate limits of any incorporated active city or town shall
6 be distributed to the city or town to be used for the purposes
7 provided in this section.

8 (2) The remainder of the net proceeds from the
9 excise fee shall be used by the county for the purposes
10 provided in this amendment.

11 (f) All records shall be audited by the Office of
12 Examiners of Public Accounts in the same manner as all other
13 county and municipal funds.

14 (g) The additional revenue available in Geneva
15 County for maintenance, improvement, replacement, and
16 construction of roads and bridges from any excise fee levied
17 pursuant to this amendment shall not in any way reduce funding
18 by the county or any municipality for the maintenance,
19 improvement, replacement, and construction of roads and
20 bridges as provided prior to this amendment.

21 (h) If the State of Alabama enacts a statewide
22 excise fee on motor fuels with the proceeds distributed to
23 counties and cities in the state within four years of the
24 ratification of this amendment, the rate established in this
25 amendment shall be lowered to two cents (\$0.02) per gallon,
26 and one-half of the net proceeds shall be distributed as
27 provided in subdivision (1) of subsection (e) and the

1 remainder of the net proceeds shall be distributed as provided
2 in subdivision (2) of subsection (e).

3 (i) After the ratification of this amendment, no
4 incorporated city or town in Geneva County shall levy or
5 collect a privilege license or excise tax on any liquid motor
6 fuel upon the business of selling, delivering, withdrawing
7 from storage, or keeping in storage the motor fuels on a
8 quantity basis; provided, however, this limitation shall not
9 apply to the ordinary license to do business in the
10 municipalities.

11 Section 2. An election upon the proposed amendment
12 shall be held at the next general election in accordance with
13 Amendment 555 to the Constitution of Alabama of 1901, now
14 appearing as Section 284.01 of the Official Recompilation of
15 the Constitution of Alabama of 1901, as amended, and the
16 election laws of this state.

17 Section 3. The appropriate election official shall
18 assign a ballot number for the proposed constitutional
19 amendment on the election ballot and shall set forth the
20 following description of the substance or subject matter of
21 the proposed constitutional amendment:

22 "Relating to Geneva County, proposing an amendment
23 to the Constitution of Alabama of 1901, to authorize the
24 Geneva County Commission to levy a road and bridge maintenance
25 construction excise fee on motor fuels up to five cents (\$.05)
26 per gallon to be distributed to the county and municipalities
27 in the county; and to provide for the distribution of proceeds

1 to a special transportation safety fund to be used for road
2 and bridge maintenance and construction in the county.

3 "Proposed by Act _____"

4 This description shall be followed by the following
5 language:

6 "Yes () No ()."