

1 HB573  
2 177282-3  
3 By Representatives Clouse and Boothe (Constitutional  
4 Amendment)  
5 RFD: Local Legislation  
6 First Read: 27-APR-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 Dale County, to  
11 authorize the Dale County Commission to levy a road  
12 and bridge maintenance and construction excise fee  
13 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 Dale County; to authorize the  
21 Dale 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                   Section 1. The following amendment to the  
2                   Constitution of Alabama of 1901, is proposed and shall become  
3                   valid as a part of the Constitution when all requirements of  
4                   this amendment are fulfilled:

5   PROPOSED AMENDMENT

6                   (a) For the purposes of this amendment, the  
7                   following terms shall have the following meanings:

8                                   (1) DISTRIBUTOR. The term as defined in Section  
9                   40-17-322, Code of Alabama 1975.

10                                  (2) MOTOR FUEL. Gasoline, blended fuel, and diesel  
11                   fuel as those terms are defined in Section 40-17-322, Code of  
12                   Alabama 1975.

13                                  (3) PERSON. Persons, corporations, copartnerships,  
14                   companies, agencies, associations, incorporated or otherwise,  
15                   singular or plural.

16                                  (4) STORER. Any person who ships, causes to be  
17                   shipped, or receives in any quantities, stores in any manner,  
18                   and withdraws or uses motor fuels for any purpose.

19                                  (b) The Dale County Commission may levy a road and  
20                   bridge maintenance and construction excise fee on persons  
21                   selling, distributing, storing, or withdrawing from storage  
22                   for any purpose whatever, motor fuels within the county at the  
23                   rate not to exceed five cents (\$0.05) per gallon.

24                                  (c) The county commission shall provide for the  
25                   collection of the fee. Except as otherwise specifically  
26                   provided in this amendment, the fee shall be collected at the  
27                   same time as the state excise tax on motor fuels, shall

1 parallel the corresponding state tax levy, except for the rate  
2 of fee, and shall be subject to all definitions, exceptions,  
3 exemptions, proceedings, requirements, provisions, rules,  
4 regulations, direct pay permits and drive-out certificate  
5 procedures, statutes of limitation, penalties, fines,  
6 punishments, and deductions as applicable to the corresponding  
7 state tax, including provisions for the enforcement and  
8 collection of taxes unless the county commission provides  
9 otherwise. The excise fee shall not be levied by the county  
10 commission upon any motor fuel when used in governmental  
11 functions by the state, an agency of the state, county  
12 governing agencies, municipalities, and boards of education.

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

1           (e) The net proceeds of any excise fee imposed under  
2 authority of this amendment shall be deposited into a Dale  
3 County special local transportation safety fund to be expended  
4 for the maintenance, improvement, replacement, and  
5 construction of roads and bridges in the county as follows:

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

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

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

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

24           (h) If the State of Alabama enacts a statewide  
25 excise fee on motor fuels with the proceeds distributed to  
26 counties and cities in the state within four years of the  
27 ratification of this amendment, the rate established in this

1 amendment shall be lowered to two cents (\$0.02) per gallon,  
2 and one-half of the net proceeds shall be distributed as  
3 provided in subdivision (1) of subsection (e) and the  
4 remainder of the net proceeds shall be distributed as provided  
5 in subdivision (2) of subsection (e).

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

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

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

25 "Relating to Dale County, proposing an amendment to  
26 the Constitution of Alabama of 1901, to authorize the Dale  
27 County Commission to levy a road and bridge maintenance

1 construction excise fee on motor fuels up to five cents (\$.05)  
2 per gallon to be distributed to the county and municipalities  
3 in the county; and to provide for the distribution of proceeds  
4 to a special transportation safety fund to be used for road  
5 and bridge maintenance and construction in the county.

6 "Proposed by Act \_\_\_\_\_"

7 This description shall be followed by the following  
8 language:

9 "Yes ( ) No ( )."