

1 HB282
2 189110-1
3 By Representative Black (N & P)
4 RFD: Local Legislation
5 First Read: 23-JAN-18

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to the City of Muscle Shoals in Colbert
14 County; to authorize the governing body of the city, pursuant
15 to Amendment No. 373 to the Constitution of Alabama of 1901,
16 now appearing as Section 217 of the Official Recompilation of
17 the Constitution of Alabama of 1901, as amended, to increase
18 the rate at which there is levied and collected by the city,
19 on all taxable property situated within the city, the special
20 ad valorem tax authorized in Amendment No. 56 to the
21 Constitution, to a maximum rate, for any tax year of the city,
22 which is equal to one dollar twenty-five cents (\$1.25) on each
23 one hundred dollars (12.5 mills on each dollar) of assessed
24 value.

25 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

26 Section 1. For the purposes of this act, the
27 following words and phrases shall have the following meanings:

1 (1) AMENDMENT NO. 56. That amendment to the
2 Constitution that was proposed by Act No. 383, H. 458, 1945
3 Regular Session, now appearing as Section 216.04 of the
4 Official Recompilation of the Constitution of Alabama of 1901,
5 as amended.

6 (2) AMENDMENT NO. 373. That amendment to the
7 Constitution that was proposed by Act No. 6, H. 170, 1978
8 Second Special Session, now appearing as Section 217 of the
9 Official Recompilation of the Constitution of Alabama of 1901,
10 as amended.

11 (3) SPECIAL TAX. The special ad valorem tax for
12 public school purposes authorized in Amendment No. 56 to the
13 Constitution of Alabama of 1901, and pursuant to elections
14 held in the City of Muscle Shoals on December 9, 1957, April
15 7, 1987, and April 28, 2015, and levied and collected on
16 taxable property in the city at the rate of 7.5 mills on each
17 dollar of assessed value.

18 Section 2. The City of Muscle Shoals presently
19 levies and collects a special tax at a rate of seventy-five
20 cents (\$.75) on each one hundred dollars (7.5 mills on each
21 dollar) of assessed value. Pursuant to a resolution adopted
22 by the City Council of the City of Muscle Shoals in accordance
23 with Amendment No. 373, the City of Muscle Shoals proposes to
24 increase by 5 mills the rate at which it may levy and collect
25 the special tax to a maximum rate, for any tax year, which is
26 equal to one dollar twenty-five cents (\$1.25) on each one
27 hundred dollars (12.5 mills on each dollar) of assessed value.

1 Section 3. Pursuant to subsection (f) of Amendment
2 No. 373, the City Council of the City of Muscle Shoals may
3 increase the rate at which the City of Muscle Shoals levies
4 and collects the special tax to a maximum rate for any tax
5 year which is equal to one dollar twenty-five cents (\$1.25) on
6 each one hundred dollars of assessed value.

7 Section 4. The increase in the rate at which the
8 special tax may be levied and collected pursuant to this act
9 is subject to the approval of a majority of the qualified
10 electors residing in the City of Muscle Shoals who vote on the
11 proposed increase at a special election called and held for
12 that purpose pursuant to subsection (f) of Amendment No. 373.

13 Section 5. This act shall become effective
14 immediately following its passage and approval by the
15 Governor, or its otherwise becoming a law.