

1 HB175
2 197067-1
3 By Representatives Givan, Rogers, Moore (M) and Alexander (N &
4 P)
5 RFD: Jefferson County Legislation
6 First Read: 19-MAR-19

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Jefferson County; to amend Section
14 45-37-249.08 of the Code of Alabama 1975, relating to the
15 disposition of proceeds from additional sales tax proceeds and
16 to further provide for the distribution of the funds from the
17 additional sales tax proceeds to provide grants to nonprofit
18 or charitable organizations that provide services to the
19 general public for children, health, the elderly, and
20 education; and to allow the Jefferson County Commission to
21 distribute the grants.

22 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

23 Section 1. Section 45-37-249.08 of the Code of
24 Alabama 1975, is amended to read as follows:

25 "§45-37-249.08.

26 "(a) The proceeds of the taxes authorized herein
27 collected each month by the county, after any deductions for

1 cost of collection, shall be distributed at such times as
2 shall be directed by the county commission in the priority and
3 respective amounts set forth below:

4 "(1) First, for so long as any refunding school
5 warrants are outstanding and are not defeased or otherwise
6 fully paid, so much of the proceeds received during a fiscal
7 year of the county as may be necessary to satisfy the county's
8 obligations with respect to the refunding school warrants,
9 including payment of the principal of, premium, if any, and
10 interest on the refunding school warrants due during such
11 fiscal year of the county, any ongoing expenses of
12 administration of the refunding school warrants, amounts
13 required to be deposited in any debt service reserve fund for
14 the refunding school warrants, and amounts necessary to
15 provide for payment of rebate, if any, or other amounts due to
16 the United States, shall be paid over to the trustee or paying
17 agent for the refunding school warrants to be held in a fund
18 or funds solely for payment of such amounts due with respect
19 to the refunding school warrants. The portion of the taxes
20 authorized herein and required to be paid over to the trustee
21 or paying agent for the refunding school warrants shall be
22 segregated from all other receipts from the taxes authorized
23 herein, shall be devoted solely to the payment of amounts due
24 with respect to the refunding school warrants, and shall not
25 be available to pay general governmental expenses of the
26 county.

1 "(2) Second, to the extent that there remain
2 additional proceeds of the taxes authorized to be levied
3 herein following the applications authorized in subdivision
4 (1), such remaining additional proceeds, up to thirty-six
5 million three hundred thousand dollars (\$36,300,000) per
6 fiscal year of the county, shall be deposited into the general
7 fund of the county for use and appropriation as the county
8 commission shall determine in its discretion.

9 "(3) Third, to the extent that there remain
10 additional proceeds of the taxes authorized to be levied
11 herein following the applications authorized in subdivisions
12 (1) and (2), such remaining additional proceeds, up to
13 eighteen million dollars (\$18,000,000) per fiscal year of the
14 county, shall be deposited into the 2015 Sales Tax Fund. Funds
15 on deposit in the 2015 Sales Tax Fund shall be distributed in
16 accordance with the provisions of Section 45-37-249.09.

17 "(4) Fourth, to the extent that there remain
18 additional proceeds of the taxes authorized to be levied
19 herein following the applications authorized in subdivisions
20 (1), (2), and (3), such remaining additional proceeds, up to
21 three million six hundred thousand dollars (\$3,600,000) per
22 fiscal year of the county, shall be deposited in the Jefferson
23 County Community Service Fund to be expended as provided in
24 Section 45-37-249.10.

25 "(5) Fifth, to the extent that there remain
26 additional proceeds of the taxes authorized to be levied
27 herein following the applications authorized in subdivisions

1 (1), (2), (3), and (4), such remaining additional proceeds, up
2 to two million dollars (\$2,000,000) per fiscal year of the
3 county, shall be paid over to the Birmingham-Jefferson County
4 Transit Authority for each of the first 10 fiscal years of the
5 county following the adoption of this part, and thereafter up
6 to one million dollars (\$1,000,000) per fiscal year of the
7 county.

8 "(6) Sixth, to the extent that there remain
9 additional proceeds of the taxes authorized to be levied
10 herein following the applications authorized in subdivisions
11 (1), (2), (3), (4), and (5), such remaining additional
12 proceeds, up to five hundred thousand dollars (\$500,000) per
13 fiscal year of the county, shall be paid over to Birmingham
14 Zoo, Inc.

15 "(7) a. Seventh, to the extent that there remain
16 additional taxes authorized to be levied herein following the
17 application authorized in subdivisions (1), (2), (3), (4),
18 (5), and (6), the remaining proceeds, up to five hundred
19 thousand dollars (\$500,000) per fiscal year may be awarded by
20 the Jefferson County Commission as grants to nonprofit or
21 charitable organization to assist the resident citizens of
22 Jefferson County relating to children, the elderly, health,
23 and education.

24 "b. The commission shall adopt rules to carry out
25 the act adding this admendatory language. The rules shall
26 include, without limitation:

1 "1. The procedure by which a nonprofit or charitable
2 organization may apply for a grant of money.

3 "2. The criteria that the commission shall consider
4 in determining whether to award a grant to a nonprofit or
5 charitable organization.

6 "3. The procedure to distribute the money in a fair
7 and equitable manner.

8 "c. The commission shall prepare an annual report
9 that includes, without limitation the following:

10 "1. The identification of each nonprofit or
11 charitable organization awarded a grant of money from the
12 commission pursuant to this subdivision.

13 "2. The amount of money each nonprofit or charitable
14 organization received.

15 "3. A description of the services for which the
16 money was used by each nonprofit or charitable organization.

17 "4. An evaluation of the effectiveness of the
18 programs or services offered by the nonprofit or charitable
19 organization.

20 "d. The commission may not award more than ten
21 thousand dollars (\$10,000) to a nonprofit or charitable
22 organization.

23 "e. The annual report shall be posted in prominent
24 places in the county courthouses, office buildings, and on the
25 county's website.

26 "(7) (8) Seventh Eighth, to the extent that there
27 remain additional proceeds of the taxes authorized to be

1 levied herein following the applications authorized in
2 subdivisions (1), (2), (3), (4), (5), ~~and (6)~~ and (7), such
3 remaining additional proceeds, shall be deposited into the
4 general fund of the county for use and appropriation as the
5 county commission shall determine in its discretion.

6 "(b) The amounts specified in subdivisions (1)
7 through ~~(6)~~ (7) shall be paid and distributed in full so long
8 as the proceeds of the taxes authorized to be levied herein
9 are sufficient for such purposes."

10 Section 2. This act shall become effective on the
11 first day of the third month following its passage and
12 approval by the Governor, or its otherwise becoming law.