

SB298 INTRODUCED



1 WFT29E-1

2 By Senators Jones, Gudger, Elliott, Scofield, Sessions,
3 Butler, Weaver, Livingston, Barfoot, Bell, Shelnuttt, Kelley,
4 Beasley, Price, Figures, Stewart, Hovey, Allen, Reed,
5 Smitherman, Hatcher, Coleman-Madison, Singleton, Chesteen,
6 Melson, Waggoner, Roberts, Coleman

7 RFD: Finance and Taxation Education

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10 2023 Regular Session



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SYNOPSIS:

The Alabama Council on Outdoor Recreation was created by the Board of Directors of the Alabama Innovation Corporation to expand, promote, and protect Alabama's outdoor recreational assets for the enjoyment of current and future Alabamians.

This bill would provide parameters for the Alabama Council on Outdoor Recreation to adopt a master plan for greenway trails throughout the state and to coordinate with the Department of Revenue to implement a strictly voluntary system by which eligible donors may receive tax credits for qualified donations of donated property in compliance with the master plan.

This bill would create the Sweet Trails Alabama Project Fund, and provide for the use of monies in the fund to support projects in compliance with the master plan.

This bill would not restrict any public or private entity from accepting donations or transfers of property or property interests for any purpose, nor from developing, establishing, or constructing greenway trails pursuant to other law.

This bill would also provide that the protections from liability afforded by the recreational land use statutes, which insulate private property



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29 owners from injuries suffered on certain lands held
30 open by that property owner for public use, apply to
31 any property donated or transferred for use as a
32 greenway trail which complies with the master plan for
33 so long as that property is used for that purpose, and
34 to any property abutting a greenway trail.

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A BILL

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TO BE ENTITLED

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AN ACT

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42 Relating to outdoor recreation; to provide for the
43 development of a strategic trail network; to provide for tax
44 credits for qualified donations of donated property; to create
45 the Sweet Trails Alabama Project Fund and provide for the use
46 of monies in the fund; and to further provide for the
47 liability of property owners for recreational use of certain
48 property and abutting property.

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BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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Section 1. For the purposes of this act, the following
51 terms have the following meanings:

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(1) ABUTTING PROPERTY. Any property that has any common
53 boundary with a greenway trail or any other property that is
54 within 25 feet of a greenway trail.

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(2) CORPORATION. The Alabama Innovation Corporation.

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(3) COUNCIL. The Alabama Council on Outdoor Recreation.



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57 (4) DEVELOPER. The organization selected by the council
58 pursuant to this act to develop a master plan.

59 (5) DONATED PROPERTY. The real property constituting a
60 qualified donation made pursuant to this act.

61 (6) ELIGIBLE DONOR. Any person who owns an interest in
62 a qualified donation.

63 (7) FAIR MARKET VALUE. The most recent estimated value
64 of the donated property as determined by the local county tax
65 assessing official pursuant to Article 1 of Chapter 7 of Title
66 40, Code of Alabama 1975.

67 (8) FUND. The Sweet Trails Alabama Project Fund.

68 (9) GREENWAY TRAIL. A shared-use path, multi-use trail,
69 rail-trail, sidepath, or other similar type of path or trail.
70 A greenway trail may be paved or unpaved and shall support
71 both pedestrians and bicycles.

72 (10) PROJECT. The Sweet Trails Alabama Project.

73 (11) QUALIFIED DONATION. A fee simple conveyance
74 donated and accepted for use in a manner consistent with this
75 act.

76 Section 2. (a) Subject to an appropriation made by the
77 Legislature for the purposes of implementing the project, the
78 council, as empowered by the corporation, shall contract with
79 an organization who shall act as the developer for purposes of
80 this act.

81 (b) Subject to approval by the council, as empowered by
82 the corporation, the developer shall do all of the following:

83 (1) Develop, in coordination with state, public, and
84 private entities, a master plan for a network of greenway



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85 trails throughout the state that shall be known as the Sweet
86 Trails Alabama Project.

87 (2) Perform any feasibility studies or other
88 preparatory work as may be necessary to develop the master
89 plan.

90 (c) Any master plan approved by the council, as
91 empowered by the corporation, shall ensure that the network
92 laid out in the master plan shall do all of the following:

93 (1) Aid in establishing and maintaining an innovation
94 ecosystem in the state.

95 (2) Provide access and economic impacts that are
96 inclusive and reflect the racial, gender, geographic, urban,
97 rural, and economic diversity of the state.

98 (3) Take advantage of all available state and federal
99 funding programs for trail development and enhancement.

100 (d) The master plan approved by the council, as
101 empowered by the corporation, shall include the following
102 three phases:

103 (1) In the first phase, funding shall support a
104 strategic trail network of north-south and east-west greenway
105 trails including sections in at least half of the state's
106 counties.

107 (2) In the second phase, funding shall support
108 extensions of the network into every county in the state.

109 (3) In the final phase, funding shall support ongoing
110 maintenance of the network and coordination with local
111 communities to establish additional trail points connecting
112 the network to other outdoor recreation assets.



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113 (e) The program shall have the following goals:

114 (1) Connect all 67 counties and all key locations
115 throughout the state.

116 (2) Increase opportunities for outdoor recreation and
117 physical activity.

118 (3) Foster interconnectivity between urban and rural
119 areas.

120 (4) Provide alternative transportation options to help
121 integrate recreation into work, education, and daily life.

122 (5) Offer accessibility for people of different
123 abilities, ages, and backgrounds.

124 (6) Create opportunities for tourism and economic
125 development.

126 (7) Capitalize on local, regional, public, and private
127 partnerships.

128 (8) Promote conservation through education and public
129 awareness.

130 (9) Capitalize on all existing trails, trail networks,
131 and trail initiatives in the state.

132 (f) The program shall incorporate the following design
133 principles:

134 (1) Cohesion. The program shall incorporate branding,
135 signage, and wayfinding to minimize confusion and create a
136 user-friendly experience.

137 (2) Safety. The program shall prioritize separation
138 between roadways and greenway trails and shall minimize road
139 crossings. Efforts should be made to increase visibility and
140 decrease human error.



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141 (3) Scenic Beauty. The program's design shall showcase
142 the diversity and beauty of the state.

143 (4) Accessibility. Trails shall be designed for comfort
144 and differing abilities and to minimize drastic changes in
145 slope or repeated stops.

146 (5) Connectivity. Routes should be as direct as
147 possible while connecting as many communities as possible.

148 (g) Any master plan approved by the council, as
149 empowered by the corporation, shall consider the following
150 outdoor assets:

151 (1) Existing and planned greenway trails.

152 (2) Public lands, including, but not limited to, state
153 parks, forest lands, the Forever Wild Land Trust, and
154 conservation areas.

155 (3) Access points to blueways and hiking trails,
156 especially National Water Trails, National Recreation Trails,
157 and Alabama Scenic River Trails.

158 (4) Historically significant trails, roads, abandoned
159 railways, and outdoor sites.

160 (5) Land potentially suitable for railbanking.

161 (6) Tourism trails and general tourist destinations.

162 (h) Any master plan approved by the council, as
163 empowered by the corporation, shall heed the following
164 additional considerations when determining the route for the
165 proposed program:

166 (1) Access for residents of tribal lands.

167 (2) Coordination with regional planning commissions.

168 (3) Potential for economic development in economically



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169 distressed areas.

170 (4) Possibilities for federal alternative
171 transportation project funding.

172 (5) Capacity to minimize road crossings and avoid long
173 distances adjacent to heavy-use roadways.

174 (6) Coordination with the Department of Transportation
175 to avoid impeding utilities, drainage, and state right-of-way
176 access.

177 Section 3. Subject to Section 6, the Department of
178 Revenue and the council, as empowered by the corporation,
179 shall coordinate to implement a strictly voluntary system by
180 which eligible donors may apply for tax credits for qualified
181 donations of donated property.

182 Section 4. (a) The council, as empowered by the
183 corporation, may provide grants to public or private entities
184 engaged in the construction or operation of greenway trails
185 for any legitimate purpose related to greenway trails
186 compatible with the master plan.

187 (b) Any entity that receives grant money from the fund
188 shall enter into a contract with a public or private entity
189 regarding the construction of signs, fences, barriers, or
190 other structures relating to any property or property interest
191 donated or transferred for purposes of greenway trails
192 compatible with the master plan.

193 (c) At the request of the owner of an abutting
194 property, any entity that receives grant money from the fund
195 shall direct their contractor to erect a barrier clearly
196 delineating where the trail property ends and private property



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197 begins. The barrier shall be erected within a reasonable time
198 following the submission of the request and at no cost to the
199 owner of the abutting property. This subsection shall only
200 apply to sections of a greenway trail that benefited from
201 grant money from the fund or tax credits pursuant to this act.

202 (d) When carrying out any activities required by
203 Section 2(a), the developer shall be exempt from the
204 requirements of subsection (b).

205 Section 5. (a) The protections from liability under
206 Article 2 of Chapter 15 of Title 35, Code of Alabama 1975,
207 shall extend to both of the following:

208 (1) Any donated property for so long as that property
209 is used as a greenway trail in a manner that complies with the
210 master plan.

211 (2) The owner, lessee, or person otherwise in control
212 of an abutting property, regardless of whether they have
213 opened the abutting property to recreation in accordance with
214 Article 2 of Chapter 15 of Title 35, Code of Alabama 1975,
215 provided that the abutting property is fenced and the fence is
216 reasonably maintained or that the property owner has requested
217 a fence to be constructed and is awaiting construction of the
218 fence.

219 (b) Subsection (a) shall not be construed to remove the
220 protections from liability under Article 2 of Chapter 15 of
221 Title 35, Code of Alabama 1975, from any property that is
222 otherwise eligible for those protections pursuant to that
223 article.

224 Section 6. (a) Any eligible donor who makes a qualified



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225 donation of donated property for use as a greenway trail may
226 elect to take a tax credit pursuant to this section. Any
227 eligible donor who elects not to take a tax credit pursuant to
228 this section is free to enter into any other arrangement
229 available to the eligible donor under law or contract in lieu
230 of a tax credit pursuant to this section.

231 (b) (1) A taxpayer shall be allowed a tax credit against
232 the tax imposed by Section 40-18-2, Code of Alabama 1975, for
233 each qualified donation under this act.

234 (2) The credit shall be equal to 25 percent of the fair
235 market value of the donated real property, but shall not
236 exceed two hundred fifty thousand dollars (\$250,000).

237 (c) (1) In no event shall the total amount of any tax
238 credit granted under this section in a given tax year exceed
239 the taxpayer's income tax liability.

240 (2) Any unused tax credit shall be allowed to be
241 carried forward for up to five years following the donation
242 but shall not be refundable or transferable.

243 (3) Beginning on January 1, 2025, the aggregate amount
244 of tax credits allowed under this act shall not exceed ten
245 million dollars (\$10,000,000) per calendar year.

246 (4) The income tax credit provided in this act shall be
247 effective beginning January 1, 2025, for the 2025 tax year and
248 shall continue through December 31, 2030, unless extended by
249 an act of the Legislature.

250 Section 7. (a) There is created within the State
251 Treasury the Sweet Trails Alabama Project Fund to receive
252 gifts, grants, and appropriations. Amounts deposited in the



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253 fund shall be budgeted and allotted in accordance with Section
254 41-4-80 through 41-4-96, inclusive, and Sections 41-19-1
255 through 41-19-12, inclusive, Code of Alabama 1975.

256 (b) The council, as empowered by the corporation, may
257 use monies in the fund to provide grants for any purpose
258 listed in Section 4 or to compensate the developer for work
259 performed pursuant to Section 2(a).

260 Section 8. The state, or any subdivision of the state,
261 shall not use the powers of eminent domain provided in Title
262 18 of the Code of Alabama 1975, to execute any provision of
263 this act.

264 Section 9. This act shall become effective immediately
265 following its passage and approval by the Governor, or its
266 otherwise becoming law.