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SYNOPSIS:

Under existing law, gasoline and other motor fuel taxes levied by the state are restricted in use. Motor fuel taxes levied by municipalities and counties are not restricted in use.

This bill would require a municipality or county that levies a motor fuel tax after the effective date of this act to use the proceeds only for road and bridge purposes with certain exceptions.

A BILL  
TO BE ENACTED  
AN ACT

Relating to municipalities and counties; to require all motor fuel taxes levied by municipalities and counties after the effective date of this act to be used only for road and bridge purposes with certain exceptions.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Except for those taxes on motor fuels that are levied or that may be levied by a county or municipality pursuant to a local law or general law of local application that is in effect on the effective date of this act, all taxes on motor fuels, as defined in Section 40-17-322, Code of Alabama 1975, whether called an excise tax, license tax, or



29 otherwise, levied by a municipality or county after the  
30 effective date of this act may be used only for the cost of  
31 administering the tax, cost of construction, reconstruction,  
32 maintenance, mass transit, and repair of roads, bridges, and  
33 rights-of-ways, cost of traffic regulation, and the cost of  
34 enforcing traffic and motor vehicle laws.

35 Section 2. All laws or parts of laws which conflict  
36 with this act are repealed.

37 Section 3. This act shall become effective on the first  
38 day of the third month following its passage and approval by  
39 the Governor, or its otherwise becoming law.