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SYNOPSIS:

This bill would propose a local constitutional amendment relating to Autauga County to provide for the levy and collection of an ad valorem tax in the county and would provide for the use of the proceeds for public school purposes in the county.

A BILL
TO BE ENTITLED
AN ACT

To propose a local constitutional amendment relating to Autauga County to provide for the levy and collection of an ad valorem tax in addition to any ad valorem tax currently levied; and to provide for the use of the proceeds for public school purposes in the county.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. The following amendment to the Constitution of Alabama of 2022, is proposed and shall become valid as a part of the constitution when all requirements of this act are fulfilled:

PROPOSED AMENDMENT

(a) For public school purposes, in addition to any taxes now authorized, or that may hereafter be authorized, by



29 the constitution and laws of the State of Alabama, and
30 notwithstanding any provision of state law or the constitution
31 to the contrary, there is levied and shall be collected in
32 Autauga County, a special school ad valorem tax in the amount
33 of seventy cents (\$.70) on each one hundred dollars (\$100) (7
34 mills) of taxable property in the county as assessed for state
35 taxation.

36 (b) Notwithstanding the provisions of Section 269.08 of
37 the constitution, any ad valorem tax levied pursuant to this
38 section shall not reduce the rate of any mills of ad valorem
39 tax levied in Autauga County pursuant to Section 269.08 as
40 determined for the ad valorem tax year commencing on October
41 1, 2023, and the mills of ad valorem tax levied pursuant to
42 Section 269.08 for the ad valorem tax year commencing on
43 October 1, 2023, shall continue to be levied for the ad
44 valorem tax year commencing on October 1, 2024, and for each
45 ad valorem tax year thereafter.

46 (c) If the special school ad valorem tax is approved by
47 a majority of electors in Autauga County voting on the
48 adoption of this section, no further election shall be
49 required and the ad valorem tax shall be levied for the ad
50 valorem tax year commencing on October 1, 2024, and collected
51 commencing on October 1, 2025, and each ad valorem tax year
52 thereafter.

53 (d) The proceeds of the tax levied pursuant to this
54 section shall be collected by the Revenue Commissioner of
55 Autauga County in the same manner and under the same
56 requirements and laws as other ad valorem taxes are collected



57 by the Revenue Commissioner and shall be delivered to the
58 Autauga County Board of Education having control and
59 supervision of the public schools in the county.

60 (e) The "public school purposes" for which the proceeds
61 of the special school tax district levied under this section
62 may be used include the following:

63 (1) Any lawful purpose for which the Autauga County
64 Board of Education in receipt of the proceeds may apply or
65 expend public funds.

66 (2) The dedication, designation, or pledge of all or
67 any part of the proceeds for the benefit or payment of any
68 indebtedness or obligation of any kind or nature of the
69 Autauga County Board of Education.

70 (f) This section shall be self-executing and no
71 enabling legislation shall be necessary.

72 Upon ratification of this constitutional amendment, the
73 Code Commissioner shall number and place this amendment as
74 appropriate in the constitution omitting this instructional
75 paragraph and may make the following nonsubstantive revisions:
76 change capitalization, hierarchy, spelling, and punctuation
77 for purposes of style and uniformity; correct manifest
78 grammatical, clerical, and typographical errors; revise
79 internal or external citations and cross-references; harmonize
80 language; and translate effective dates.

81 END PROPOSED AMENDMENT

82 Section 2. An election upon the proposed amendment
83 shall be held in accordance with Sections 284, 284.01, and 285
84 of the Constitution of Alabama of 2022, and the election laws



85 of this state. The appropriate election official shall assign
86 a ballot number for the proposed constitutional amendment on
87 the election ballot and shall set forth the following
88 description of the substance or subject matter of the proposed
89 constitutional amendment:

90 "Relating to Autauga County, proposing an amendment to
91 the Constitution of Alabama of 2022, to provide for the levy
92 and collection of an additional ad valorem tax in the amount
93 of seventy cents (\$.70) on each one hundred dollars (\$100) (7
94 mills) of taxable property in the county and to provide for
95 the use of the proceeds for public school purposes.

96 Proposed by Act ____."

97 This description shall be followed by the following
98 language:

99 "Yes() No()."

100 Section 3. The proposed amendment shall become valid as
101 part of the Constitution of Alabama of 2022, when approved by
102 a majority of the qualified electors voting thereon.

103