

HB175 INTRODUCED



1 HB175
2 EWL899C-1
3 By Representatives Almond, Bolton, Brinyark, Travis,
4 McCampbell, England (N & P)
5 RFD: Tuscaloosa County Legislation
6 First Read: 15-Feb-24



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A BILL
TO BE ENTITLED
AN ACT

To authorize the governing body of the City of Tuscaloosa, pursuant to Section 217 of the Constitution of Alabama of 2022, to increase, for public school purposes, the rate at which there is levied and collected by the city, on all taxable property situated within the city, the ad valorem tax authorized in Section 216.03 of the Constitution of Alabama of 2022, to a maximum rate for any tax year of the city, which is equal to \$2.50 on each one hundred dollars (25.0 mills on each dollar) of assessed value.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

(1) AD VALOREM TAX. The ad valorem tax authorized in Section 216.03 of the Constitution of Alabama of 2022, and levied and collected on all taxable property in the city, being originally levied at the rate of 10 mills on each dollar of assessed value and, pursuant to proceedings heretofore taken under Amendment No. 325 and Amendment No. 373, presently levied at the rate of 13.5 mills on each dollar of assessed value.



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29 (2) ALABAMA CONSTITUTION. The Constitution of Alabama
30 of 2022.

31 (3) AMENDMENT NO. 325. Amendment No. 325 of the
32 Constitution of Alabama of 1901.

33 (4) AMENDMENT NO. 373. Amendment No. 373 of the
34 Constitution of Alabama of 1901.

35 (5) CITY. The City of Tuscaloosa.

36 (6) CITY COUNCIL. The City Council of the City of
37 Tuscaloosa.

38 (7) SCHOOL BOARD. The Tuscaloosa City Board of
39 Education.

40 (8) SCHOOL FUNDING PROPOSAL. The proposal to increase
41 the rate at which the ad valorem tax is authorized to be
42 levied and collected to a maximum rate, for any tax year of
43 the city, which is equal to \$2.50 on each \$100 (25.0 mills on
44 each dollar) of assessed value, an increase of up to 11.5
45 mills on each dollar of assessed value and which increase is
46 to be paid over to the school board and used by the school
47 board for public school purposes.

48 Section 2. The city presently levies and collects the
49 ad valorem tax at a rate of \$1.35 on each one hundred dollars
50 (13.5 mills on each dollar) of assessed value. Pursuant to a
51 resolution adopted by the city council after a public hearing
52 in accordance with Section 217(f) of the Alabama Constitution,
53 and at the request of the school board, the city has adopted
54 the School Funding Proposal.

55 Section 3. Pursuant to Section 217(f) of the Alabama
56 Constitution and the resolution adopted by the city council



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57 after a public hearing, the School Funding Proposal is hereby
58 approved and, therefore, the city council may increase the
59 rate at which the city levies and collects the ad valorem tax
60 to a maximum rate, for any tax year, which is equal to \$2.50
61 on each one hundred dollars (25.0 mills on each dollar) of
62 assessed value, an increase of up to 11.5 mills on each dollar
63 of assessed value and which increase is to be paid over to the
64 school board and used by the school board for public school
65 purposes.

66 Section 4. The increase in the rate at which the ad
67 valorem tax may be levied and collected pursuant to this act
68 is subject to the approval of a majority of the qualified
69 electors residing in the city who vote on the proposed
70 increase at a special election called and held for such
71 purpose pursuant to the provisions of Section 217(f) of the
72 Alabama Constitution.

73 Section 5. This act shall become effective immediately
74 upon its passage and approval by the Governor, or upon its
75 otherwise becoming a law.