

HB450 INTRODUCED



1 HB450
2 P7JVGE-1
3 By Representative Starnes (Constitutional Amendment)
4 RFD: Local Legislation
5 First Read: 11-Apr-24



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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 subject to an exemption for any parcel of property of 100 acres or more that does not contain a residence 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; to provide for exemptions; 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



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29 (a) For public school purposes, in addition to any
30 taxes now authorized, or that may hereafter be authorized, by
31 the constitution and laws of the State of Alabama, and
32 notwithstanding any provision of state law or the constitution
33 to the contrary, including, without limitation, any
34 restriction or limitation upon the amount, rate, levy, or
35 collection of ad valorem taxes otherwise provided in Section
36 217, or any successor or other provision, of this
37 constitution, there is levied and shall be collected in
38 Autauga County, a special school ad valorem tax in the amount
39 of seventy cents (\$.70) on each one hundred dollars (\$100) (7
40 mills) of taxable property in the county as assessed for state
41 taxation excluding any parcel of property containing 100 acres
42 or more that does not contain a residence. The amounts payable
43 with respect to any tax levied under the authority of this
44 section: (i) shall not be subject to any limitation or
45 restriction upon the amounts of ad valorem taxes payable by
46 any taxpayer under Section 217 or any successor provision or
47 other provision of the constitution, with respect to any class
48 or item of taxable property; (ii) shall not be taken into
49 account in determining whether such limitation or restriction
50 shall have been exceeded in any tax year; (iii) shall not be
51 subtracted from the total amount of tax due by any taxpayer if
52 the amounts are in excess of the amount of tax otherwise
53 permitted by the limitation or restriction; and (iv) shall be
54 payable in full regardless of whether the amounts, or any
55 portion thereof, are in excess of the limitation or
56 restriction.



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57 (b) Notwithstanding the provisions of Section 269.08 of
58 the constitution, any ad valorem tax levied pursuant to this
59 section shall not reduce the rate of any mills of ad valorem
60 tax levied in Autauga County pursuant to Section 269.08 as
61 determined for the ad valorem tax year commencing on October
62 1, 2023, and the mills of ad valorem tax levied pursuant to
63 Section 269.08 for the ad valorem tax year commencing on
64 October 1, 2023, shall continue to be levied for the ad
65 valorem tax year commencing on October 1, 2024, and for each
66 ad valorem tax year thereafter.

67 (c) If the special school ad valorem tax is approved by
68 a majority of electors in Autauga County voting on the
69 adoption of this section, no further election shall be
70 required and the ad valorem tax shall be levied for the ad
71 valorem tax year commencing on October 1, 2024, and collected
72 commencing on October 1, 2025, and each ad valorem tax year
73 thereafter.

74 (d) The proceeds of the tax levied pursuant to this
75 section shall be collected by the Revenue Commissioner of
76 Autauga County in the same manner and under the same
77 requirements and laws as other ad valorem taxes are collected
78 by the Revenue Commissioner and shall be delivered to the
79 Autauga County Board of Education having control and
80 supervision of the public schools in the county.

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



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

87 (2) The dedication, designation, or pledge of all or
88 any part of the proceeds for the benefit or payment of any
89 indebtedness or obligation of any kind or nature of the
90 Autauga County Board of Education.

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

93 Upon ratification of this constitutional amendment, the
94 Code Commissioner shall number and place this amendment as
95 appropriate in the constitution omitting this instructional
96 paragraph and may make the following nonsubstantive revisions:
97 change capitalization, hierarchy, spelling, and punctuation
98 for purposes of style and uniformity; correct manifest
99 grammatical, clerical, and typographical errors; revise
100 internal or external citations and cross-references; harmonize
101 language; and translate effective dates.

102 END PROPOSED AMENDMENT

103 Section 2. An election upon the proposed amendment
104 shall be held in accordance with Sections 284, 284.01, and 285
105 of the Constitution of Alabama of 2022, and the election laws
106 of this state. The appropriate election official shall assign
107 a ballot number for the proposed constitutional amendment on
108 the election ballot and shall set forth the following
109 description of the substance or subject matter of the proposed
110 constitutional amendment:

111 "Relating to Autauga County, proposing an amendment to



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112 the Constitution of Alabama of 2022, to provide for the levy
113 and collection of an additional ad valorem tax in the county
114 subject to an exemption for any parcel of property of 100
115 acres or more that does not contain a residence and to provide
116 for the use of the proceeds for public school purposes.

117 Proposed by Act ____."

118 This description shall be followed by the following
119 language:

120 "Yes() No()."

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

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