

HB351 INTRODUCED



1 HB351
2 JPPUIFF-1
3 By Representative Easterbrook (N & P)
4 RFD: Local Legislation
5 First Read: 27-Feb-25



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A BILL
TO BE ENTITLED
AN ACT

Relating to Choctaw County; to authorize the Choctaw County Commission, pursuant to Section 217 of the Constitution of Alabama of 2022, to increase the rate of the ad valorem tax levied and collected on taxable property in the county which is authorized pursuant to the Constitution of Alabama of 2022, for five-year periods by an additional five mills on each dollar of assessed value to be used exclusively for county public roads and bridges in the county; to provide for the approval of the levy of the additional ad valorem tax to fund specific road and bridge projects in the county subject to a referendum; and to authorize the county to issue warrants to finance the projects.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) This act shall apply to Choctaw County.

(b) This act may be known as the "Choctaw County Pay-As-You-Go Road Funding Program."

Section 2. For the purposes of this act, the following words have the following meanings:

(1) COUNTY. Choctaw County.

(2) COUNTY AD VALOREM TAX FOR COUNTY ROADS AND BRIDGES.



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29 The tax authorized pursuant to the applicable provisions of
30 the general laws of this state and the Constitution of Alabama
31 of 2022, to be levied by the county for county roads and
32 bridges.

33 (3) SECTION 217. Section 217 of the Constitution of
34 Alabama of 2022.

35 Section 3. Choctaw County presently levies and collects
36 county ad valorem taxes for county roads and bridges. Pursuant
37 to a resolution adopted by the Choctaw County Commission after
38 a public hearing in accordance with Section 217, Choctaw
39 County proposes to authorize the increase of the rate at which
40 the county may levy and collect county ad valorem taxes for
41 county roads and bridges by an additional five mills of
42 assessed value for county road and bridge improvements.

43 Section 4. Pursuant to subsection (f) of Section 217
44 and a resolution adopted by the Choctaw County Commission
45 after a public hearing, the county subject to this act may
46 increase the rate at which the county levies and collects the
47 county ad valorem for county roads and bridges by a maximum
48 rate increase for any tax year equal to five mills on each
49 dollar of assessed value, to be used and expended exclusively
50 for county road and bridge improvement.

51 Section 5. The increase in the rate at which the county
52 ad valorem tax for county roads and bridges may be levied and
53 collected pursuant to this act is subject to approval by a
54 majority of the qualified electors residing in the county who
55 vote on the proposed increase at a special election called and
56 held for that purpose pursuant to subsection (f) of Section



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57 217. The implementation and levy of the additional tax and the
58 specific improvement or construction projects proposed to be
59 funded by the proceeds of the tax shall be further subject to
60 a referendum on the proposal as provided for in Section 6.

61 Section 6. (a) The amount of any levy and the date of
62 the commencement of the levy of the additional tax shall be
63 proposed by the Choctaw County Commission and limited to five
64 tax years. Any proposal of the county commission shall be
65 adopted after a public meeting. Any proposal adopted shall set
66 forth the specific road and bridge projects proposed to be
67 funded, the estimated costs of each project, and the projected
68 completion date of each project. The proposal shall be made
69 public and thereafter be subject to a referendum election of
70 the qualified electors in the county on the proposal.

71 (b) The first referendum election on a proposal may be
72 held in conjunction with the election for the approval of the
73 authority for the Choctaw County Commission to levy an
74 additional ad valorem tax pursuant to Section 217 at a regular
75 countywide election or at a special election. In that case,
76 the question on the ballot may be combined into one "Yes" or
77 "No" vote on the authority of the county commission to levy an
78 additional ad valorem tax pursuant to Section 217, and the
79 authority of the county commission to levy the additional ad
80 valorem tax to fund the proposal of the county commission.

81 (c) Thereafter, the Choctaw County Commission may
82 submit additional proposals to continue the additional five
83 mill ad valorem tax for additional five-year periods with the
84 proceeds pledged to fund additional specific road and bridge



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85 projects subject to a countywide referendum in the same manner
86 as provided in this section.

87 Section 7. Choctaw County may become indebted and may
88 issue warrants to finance the construction and improvement of
89 specific county road and bridge projects payable from the
90 proceeds of any additional ad valorem tax for county roads and
91 bridges authorized and levied pursuant to this act, provided
92 the proposal for the levy of the ad valorem tax shall be
93 limited to a five-year period and the projects to be funded
94 shall have been approved by a referendum as required in this
95 act.

96 Section 8. This act shall become effective on October
97 1, 2025.