

SB270 INTRODUCED



1 SB270
2 6YWFE13-1
3 By Senator Weaver
4 RFD: County and Municipal Government
5 First Read: 01-Apr-25



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SYNOPSIS:

This bill would provide that any county sales and use tax authorized by local law, where any portion of the proceeds is distributed to a county board of education for capital projects, that portion of the tax to be distributed to the county board of education for capital projects may only be levied in areas served by the county board of education.

A BILL
TO BE ENTITLED
AN ACT

Relating to taxation; to further provide for the collection of certain local sales and use taxes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) For any county sales and use tax levied as authorized by local law, where any proceeds are distributed to a county board of education for capital projects, that portion of the tax to be distributed to the county board of education for capital projects may only be levied in areas served by the county board of education.

(b) If any provision of subsection (a) is rendered invalid, then any county sales and use tax described in



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29 subsection (a) shall be void.

30 Section 2. This act shall become effective on October
31 1, 2025.