

HB557 ENROLLED



1 HB557
2 QNA8V54-2
3 By Representative Lawrence (N & P)
4 RFD: Local Legislation
5 First Read: 03-Mar-26



HB557 Enrolled

1 Enrolled, An Act,

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3 Relating to Wilcox County; to levy an ad valorem tax to
4 replace the additional ad valorem tax expiring in 2027.

5 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

6 Section 1. For the purposes of this act, the following
7 terms have the following meanings:

8 (1) BOARD AND COUNTY TAX. The ad valorem tax authorized
9 in Section 66-10.00 of the Constitution of Alabama of 2022,
10 and levied and collected on all taxable property in the county
11 at the rate of 10 mills on each dollar of assessed value.

12 (2) EXPIRING TAX. The ad valorem tax authorized by Act
13 2002-428, 2002 Regular Session (Acts 2002, p. 1107), which is
14 authorized for final levy for the tax year commencing October
15 1, 2026, which will become due and payable, and have a final
16 collection, on October 1, 2027.

17 (3) RENEWAL PROCESS. The proposal made by the Wilcox
18 County Commission to renew and continue the present rate of
19 taxation in the county and the present distribution of ad
20 valorem tax proceeds to the county and the Wilcox County Board
21 of Education by means of increasing the rate at which the
22 board and county tax is authorized to be levied and collected.

23 Section 2. (a) Pursuant to Section 217(f) of the
24 Constitution of Alabama of 2022, and a resolution adopted by
25 the Wilcox County Commission after a public hearing, the
26 renewal process is approved and the county commission may
27 increase the rate at which the county levies and collects the
28 board and county tax to a maximum rate, for any tax year of



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29 the county commencing with the tax year beginning October 1,
30 2027, equal to 19 mills on each dollar of assessed value, an
31 increase of nine mills on each dollar of assessed value.

32 (b) The increase, if approved, shall become effective
33 simultaneously with the expiration of the expiring tax,
34 leading to no net increase in the total rate of ad valorem tax
35 levied in the county.

36 (c) The proceeds of the increase shall be distributed
37 as follows: (i) two mills to the county general fund to be
38 used for general county purposes; and (ii) seven mills to the
39 Wilcox County Board of Education to be used for public school
40 purposes.

41 Section 3. The increase in the rate of the tax as
42 provided by this act is subject to the approval of a majority
43 of the qualified electors of the county who vote on the
44 proposed increase at the next general, primary,
45 constitutional, or special election held for that purpose.

46 Section 4. This act shall become effective on June 1,
47 2026.



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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in and was passed by the House 10-Mar-26.

John Treadwell
Clerk

Senate

17-Mar-26

Passed