

# HB557 INTRODUCED



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



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A BILL  
TO BE ENTITLED  
AN ACT

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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

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

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



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29           Section 2. (a) Pursuant to Section 217(f) of the  
30 Constitution of Alabama of 2022, and a resolution adopted by  
31 the Wilcox County Commission after a public hearing, the  
32 renewal process is approved and the county commission may  
33 increase the rate at which the county levies and collects the  
34 board and county tax to a maximum rate, for any tax year of  
35 the county commencing with the tax year beginning October 1,  
36 2027, equal to 19 mills on each dollar of assessed value, an  
37 increase of nine mills on each dollar of assessed value.

38           (b) The increase, if approved, shall become effective  
39 simultaneously with the expiration of the expiring tax,  
40 leading to no net increase in the total rate of ad valorem tax  
41 levied in the county.

42           (c) The proceeds of the increase shall be distributed  
43 as follows: (i) two mills to the county general fund to be  
44 used for general county purposes; and (ii) seven mills to the  
45 Wilcox County Board of Education to be used for public school  
46 purposes.

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

52           Section 4. This act shall become effective on June 1,  
53 2026.