

SB148 INTRODUCED



1 SB148
2 6YLHF31-1
3 By Senator Allen
4 RFD: County and Municipal Government
5 First Read: 14-Jan-26



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4 SYNOPSIS:

5 Under existing law, a municipality may enact an
6 ordinance or resolution to levy a new tax or license
7 fee or to increase the rate of any existing tax or
8 license fee when the tax or license fee is otherwise
9 authorized by law.

10 This bill would provide that a municipality may
11 only levy a new tax or license fee, or increase the
12 rate of a tax or license fee, by ordinance.

13 This bill would provide that the ordinance may
14 not be considered for adoption until after a public
15 hearing, and would require at least 30 days' notice
16 before a public hearing.

17 This bill would also provide the requirements
18 for a notice.

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21 A BILL
22 TO BE ENTITLED
23 AN ACT

24

25 Relating to municipalities; to amend Section 11-45-2,
26 Code of Alabama 1975, to require that new or increased taxes
27 or fees may only be levied by ordinance; and to require notice
28 and a public hearing.



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29 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

30 Section 1. Section 11-45-2, Code of Alabama 1975, is
31 amended to read as follows:

32 "§11-45-2

33 (a) The style of an ordinance of a city or town shall
34 be, "Be it ordained by the city (or town) council of _____
35 as follows:" inserting the name of the city or town as the
36 case may be.

37 (b) (1) No ordinance or resolution intended to be of
38 permanent operation shall be adopted by the council at the
39 same meeting at which it is introduced, unless unanimous
40 consent of those present is given for the immediate
41 consideration of ~~such~~the ordinance or resolution, ~~such~~with
42 consent to be shown by a vote taken by yeas and nays, and the
43 names of the members voting shall be entered upon the
44 minutes~~r~~.

45 (2) ~~and no~~ No ordinance or resolution intended to be of
46 permanent operation shall become a law unless on its final
47 passage a majority of the members elected to ~~said~~the council
48 in cities of over 12,000 inhabitants ~~shall~~ vote in its favor.

49 (3) In all towns and in cities of less than 12,000
50 ~~population~~inhabitants, an affirmative vote of a majority of
51 the whole number of members of the council to which the
52 corporation is entitled, including the mayor, shall be
53 required to enact any ordinance or resolution intended to be
54 of permanent operation.

55 (c) (1) Notwithstanding subsection (b), any action taken
56 on or after October 1, 2025, by a council to adopt a new tax



57 or license fee or to increase the rate of a tax or license fee
58 shall be subject to this subsection.

59 (2) Once the ordinance is introduced at a council
60 meeting, the council shall hold a public hearing after not
61 less than 30 days' notice of the public hearing.

62 (3) The notice shall state all of the following:
63 a. The substance of the proposed ordinance.
64 b. The amount of any proposed new tax or license fee or
65 the amount of the increase in any tax or license fee.
66 c. The date, time, and place of the public hearing.
67 d. That a copy of the proposed ordinance may be
68 obtained from the office of the municipal clerk.

69 (4) The notice shall be published in a newspaper of
70 general circulation published in the municipality or otherwise
71 in the same manner as the publication of an ordinance is
72 provided for in Section 11-45-8(b).

73 (5) A copy of the proposed ordinance shall be published
74 concurrently on the website of the municipality, if the
75 municipality has a website, and on the Secretary of State's
76 open meetings website.

77 (6) After the public hearing, the proposed ordinance
78 may be considered by the council at a regular council meeting.

79 ~~(e)~~ (d) The A council shall award no contract on bids
80 except by resolution."

81 Section 2. This act shall become effective on October
82 1, 2026.