

## SB148 INTRODUCED



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



## 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.

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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BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

"§11-45-2

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

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

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

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

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



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

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

(3) The notice shall state all of the following:

a. The substance of the proposed ordinance.

b. The amount of any proposed new tax or license fee or the amount of the increase in any tax or license fee.

c. The date, time, and place of the public hearing.

d. That a copy of the proposed ordinance may be obtained from the office of the municipal clerk.

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

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

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

~~-(c)~~ (d) ~~The A~~ council shall award no contract on bids except by resolution."

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