

SB312 ENROLLED



1 SB312
2 TBGCQ91-2
3 By Senator Kitchens (N & P)
4 RFD: Local Legislation
5 First Read: 17-Feb-26



SB312 Enrolled

1 Enrolled, An Act,

2

3 Relating to Marshall County; to amend Sections
4 45-48-142.22, 45-48-142.24, and 45-48-142.26, Code of Alabama
5 1975; to authorize the Marshall County Commission to annex new
6 areas into existing volunteer fire districts; to define
7 "business property" and "dwelling" for the application of a
8 fire service fee; to include recreational vehicles, mobile
9 homes, and tiny homes; to impose a delinquent fee, citation
10 fee, and a penalty for late payments; to authorize the revenue
11 commissioner to collect the fees and penalties; and to require
12 the revenue commissioner to create reports of the assessment,
13 collection, and distribution of the fees.

14 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

15 Section 1. Sections 45-48-142.22, 45-48-142.24, and
16 45-48-142.26, Code of Alabama 1975, are amended to read as
17 follows:

18 "§45-48-142.22

19 (a) The Marshall County Commission shall request the
20 Marshall County Association of Fire Departments and Rescue
21 Squads to develop a plan that defines the requirements of a
22 district, monitors its performance and adherence to
23 requirements, and provides for dissolution of the volunteer
24 fire district.

25 (b) Existing volunteer fire departments with their
26 respective geographic service coverage area as defined by
27 Marshall County E911 on May 22, 2013, may be established as a
28 fire district pursuant to this subpart. The volunteer fire



SB312 Enrolled

29 department shall be certified by the Alabama Forestry
30 Commission, Section 9-3-17, and an existing member of the
31 Marshall County Association of Fire Departments and Rescue
32 Squads. The requesting volunteer fire department shall submit
33 a request to the Marshall County Association of Fire
34 Departments and Rescue Squads (association), which shall
35 review and verify the request information pursuant to the
36 association's qualification plan and then submit a
37 recommendation to the Marshall County Commission for the final
38 decision of approval for a fire district.

39 (c) New volunteer fire districts may be formed in
40 accordance with requirements defined by Section 9-3-17; the
41 Marshall County Association of Fire Departments and Rescue
42 Squads plan provided for pursuant to this subpart; and Part 8,
43 commencing with Section 45-48-247~~7~~ of Article 24~~7~~ of this
44 chapter; and approval by the county commission.

45 (d) (1) The qualified electors of a municipality,
46 township, or other articulable geographic area in the county
47 may file a petition, signed by at least five percent of the
48 number of qualified electors therein who voted in the last
49 general election, with the county commission requesting the
50 area to be annexed into an adjacent, existing voluntary fire
51 district.

52 (2) The commission may hold a hearing on the petition
53 to allow individuals who live in the area to comment before
54 the county commission votes on the approval of the annexation.

55 (3) If the existing service coverage area is subject to
56 a fire protection service fee pursuant to Sections



SB312 Enrolled

57 45-48-142.23 and 45-48-142.24, the following procedures shall
58 apply:

59 a. The county commission is required to hold the
60 hearing under subdivision (2).

61 b. The county commission must notify all individuals
62 who shall be subject to the fee regarding the hearing and the
63 possibility of annexation.

64 c. If the county commission approves the annexation,
65 the fee shall be applied to the entirety of the municipality,
66 township, or other articulable geographic area."

67 "§45-48-142.24

68 (a) For the purposes of this article, the following
69 terms have the following meanings:

70 (1) BUILDING, STRUCTURE, OR OTHER IMPROVEMENT. Any
71 structure that may be entered and used by individuals for
72 business, public use, lodging, or the storage of goods.

73 (2) BUSINESS ENTITY. A corporation, association,
74 partnership, limited liability company, limited liability
75 partnership, or any other legal entity that files state
76 business related taxes and that engages in acts or practices
77 in any trade or commerce.

78 (3) BUSINESS PROPERTY. A building, structure, or other
79 improvement owned, leased, or rented by a business entity and
80 used in furtherance of the business. The property may be a
81 standalone structure or designated space within a larger
82 structure. The property may include a portable structure,
83 trailer, food truck, or other vehicle.

84 (4) DWELLING. A building, structure, or other



SB312 Enrolled

85 improvement used or regularly used by an individual for
86 sleeping, living, or lodging.

87 (5) TINY HOME. A small house or mobile home that has a
88 floor plan of less than 500 square feet.

89 (b) (1) If a majority of the votes cast at the electiona
90 referendum held under Section 45-48-142.23 are affirmative
91 votes, the fire service fee on each residence, dwelling, and
92 business within the geographic boundaries of the fire district
93 shall become effective on the first day of the next month
94 following approval and shall be paid within one year following
95 approval. For the purpose of this subpart, a dwelling shall be
96 defined as any building, structure, or other improvement to
97 real property used or expected to be used as a dwelling or
98 residence for one or more human beings, including specifically
99 and without limiting the generality of the foregoing:

100 (1) A building, structure, or improvement assessed for
101 purposes of state and county ad valorem taxation, as Class III
102 single-family owner-occupied residential property.

103 (2) A duplex or an apartment building.

104 (3) Any mobile home or house trailer.

105 (2) The fee shall apply to all dwellings and business
106 properties in the geographic boundaries of the fire district,
107 including, but not limited to, the following:

108 a. Buildings, structures, or other improvements
109 assessed for the purposes of state or county ad valorem
110 taxation as Class III single family owner-occupied or
111 renter-occupied residential property.

112 b. Dwelling units where each unit is separated by



SB312 Enrolled

113 structural partitions or walls and the units do not share
114 mechanical systems or utilities. Each unit shall have the fee
115 applied separately.

116 c. Portable or movable buildings, structures, or other
117 improvements that are used as a dwelling and connected to
118 utilities.

119 d. Recreational vehicles placed on owned or rented
120 property which are connected to utilities or furnished with
121 self-contained utilities. The fee shall not apply to
122 recreational vehicles that are in storage and not connected to
123 utilities, regardless of whether in commercial storage or on
124 the owner's property.

125 e. Mobile homes, tiny homes, and manufactured homes.

126 (3)a. If a dwelling or business property consists of
127 two or more units separately occupied or secured by different
128 owners, renters, or business entities, a separate fee shall be
129 assessed for each separate unit or space located within the
130 building, structure, or other improvement.

131 b. A business entity that operates from a dwelling, and
132 thereby makes the dwelling a business property, shall have the
133 fee apply to the building, structure, or improvement only
134 once.

135 ~~(b)~~ (c) A building, structure, or other improvement
136 shall be classified as a dwelling for the purposes of this
137 subpart article notwithstanding either of the following:

138 (1) That it is wholly or partially vacant or
139 uninhabited at any time during the year for which a fire
140 protection service fee with respect thereto is or is to be



SB312 Enrolled

141 levied.

142 (2) That it is also used or expected to be used
143 simultaneously for a purpose, whether or not commercial in
144 nature, other than as a dwelling or residence.

145 ~~(e)~~ (d) The fire protection service fee shall not be
146 construed as a tax on property. The fees shall be levied for
147 the purpose of funding fire protection services to dwellings
148 and businesses under this subpart.

149 ~~(d)~~ (e) The fire protection fee for a district may not
150 be increased for a period of five years after approval of the
151 initial fire protection service fee. Any increase in the
152 amount of the fee shall not be effective until after the
153 approval at a referendum election held for the purpose of
154 increasing the fee.

155 ~~(e)~~ (f) If a majority of the votes cast at the election
156 are negative, another election for setting the amount of the
157 fire protection fee shall not be held for two years from the
158 time of the prior election. "

159 "§45-48-142.26

160 (a) (1) The revenue commissioner shall collect,
161 administer, and enforce the fire protection service fee ~~shall~~
162 ~~be collected, administered, and enforced as closely as~~
163 ~~possible~~ at the same time, in the same manner, and under the
164 same requirements and laws as ~~are~~ the ad valorem taxes of the
165 state. In the case of mobile homes, the fee shall be
166 collected, administered, and enforced as closely as possible
167 at the same time, in the same manner, and under the same
168 requirements and laws as the annual registration fee for



SB312 Enrolled

169 manufactured homes provided in Section 40-12-255.

170 (2)a. The revenue commissioner shall collect a
171 delinquent fee of twenty-five dollars (\$25) from owners of
172 property subject to the fee under Section 45-48-142.24 who
173 have failed to pay their service fee by the time required by
174 the revenue commissioner.

175 b. The revenue commissioner shall issue citations to
176 owners of property covered under Section 45-48-142.24 for
177 failure to pay a fire service fee or a delinquent fee under
178 paragraph a.

179 (3) The proceeds of the collected fees, minus an
180 administration fee not to exceed five percent, shall be paid
181 to the respective volunteer fire districts. The delinquent fee
182 and citation fee imposed under subdivision (2) shall be
183 distributed in the same manner as the fire service fee.

184 (b) Funds paid to the volunteer fire districts shall
185 only be expended for fire protection and emergency services
186 purposes to include the purchase of vehicles and equipment,
187 daily operations, training, supplies, and insurances. Each
188 fire district receiving funds shall maintain financial records
189 in accordance with the Financial and Compliance Guidelines for
190 Volunteer Fire Departments, August 2009, of the Department of
191 Examiners of Public Accounts.

192 (c) By September 15th of each year, the volunteer fire
193 district receiving fire protection service fees shall file a
194 financial statement with the county commission detailing the
195 receipt and expenditure of all funds generated by this subpart
196 during the previous 12-month period. The filing shall also



SB312 Enrolled

197 account for all unspent funds and whether the unspent funds
198 have been obligated. The county commission shall supply the
199 accounting forms to each eligible fire district.

200 (d) (1) The revenue commissioner shall issue monthly
201 fire protection service fee financial reports detailing the
202 assessment, collection, and distribution of the fee. The
203 revenue commissioner shall create separate reports for each
204 fire district.

205 (2) The revenue commissioner shall deliver a copy of
206 each report to the corresponding volunteer fire department,
207 the county commission, and the Marshall County Association of
208 Fire Departments and Rescue Squads. Once delivered, the
209 revenue commissioner shall make each report publicly
210 available."

211 Section 2. This act shall become effective on October
212 1, 2026.



SB312 Enrolled

213
214
215
216
217
218
219
220
221
222
223
224
225
226
227
228
229
230
231
232
233
234
235
236
237
238
239
240
241
242
243
244
245

President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB312
Senate 24-Feb-26
I hereby certify that the within Act originated in and passed
the Senate.

Patrick Harris,
Secretary.

House of Representatives
Passed: 03-Mar-26

By: Senator Kitchens