

**SB369 INTRODUCED**



1 SB369  
2 FKSMQD5-1  
3 By Senator Melson (N & P)  
4 RFD: Local Legislation  
5 First Read: 17-Mar-26



1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

A BILL  
TO BE ENTITLED  
AN ACT

Relating to Lauderdale County; to create the Lauderdale County Economic Development Authority; to provide for the authority's board; to authorize the county commission to levy an additional sales and use tax; to provide for the administration and proceeds of the tax; and to create the Lauderdale County Economic Development Authority Fund.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) There is created the Lauderdale County Economic Development Authority. The authority is created for the purpose and has the responsibility of aiding and assisting current industries an retail establishments and coordinating the efforts of all municipal and county agencies of Lauderdale County as well as aiding organizations in the development of new industries and retail establishments which will provide job opportunities for the residents of Lauderdale County.

(b) (1) The authority shall be governed by a board of directors consisting of five members. All five members shall be appointed by the county commission. Vacancies on the board shall be appointed by the same appointing authority that made the initial appointment.



## SB369 INTRODUCED

29           (2) Each member shall serve for a term of four years.  
30 Before August 1, 2026, the appointing authorities shall submit  
31 in writing the name and address of the members of the board of  
32 directors to the judge of probate and a record of the  
33 appointments shall be filed and maintained in the office of  
34 the judge of probate.

35           (3) The members shall elect from among themselves a  
36 president, vice president, secretary, and treasurer. Each  
37 officer of the board shall serve for a period of one year, or  
38 until a successor is elected to serve. The officers of the  
39 board shall not be bonded, except the treasurer, who shall  
40 obtain a bond in a reasonable amount.

41           (4) The members of the board shall receive the same per  
42 diem and mileage for actual attendance of meetings of the  
43 board as allowed for state employees for up to 12 meetings in  
44 any one year.

45           (c) (1) The authority may employ a qualified executive  
46 director who shall be responsible for carrying forth the  
47 policies and directives of the board of directors. The  
48 executive director shall serve at the pleasure of the board.  
49 The board of directors shall set the salary of the executive  
50 director and shall provide necessary office space and clerical  
51 help.

52           (2) The authority may solicit and receive contributions  
53 from other governmental entities and public or private  
54 corporations, partnerships, or individuals. The authority  
55 shall submit to audits by the Department of Examiners of  
56 Public Accounts.



## SB369 INTRODUCED

57 (d) (1) There is created the Lauderdale County Economic  
58 Development Authority Fund.

59 (2) The Lauderdale County Economic Development  
60 Authority Board of Trustees may expend the monies in the fund  
61 for any lawful purpose that complies with the purposes of  
62 subsection (a).

63 (e) (1) The Lauderdale County Commission may levy an  
64 additional sales and use tax of up to three-quarters of one  
65 percent on sales, use, storage, consumption, or gross  
66 receipts.

67 (2) The gross receipts of any business and the gross  
68 proceeds of all sales and use of products or services which  
69 are presently exempt under the state sales and use tax  
70 statutes are exempt from the taxes authorized by this section.

71 (3) The proceeds of any tax levied pursuant to this  
72 subsection shall be deposited in the Lauderdale County  
73 Economic Development Authority Fund.

74 (4) Any tax levied pursuant to this subsection shall be  
75 administered in the same manner as the tax established in  
76 Subpart 2 of Part 6 of Article 24 of Chapter 39 of Title 45,  
77 Code of Alabama 1975.

78 Section 2. This act shall become effective on October  
79 1, 2026.