

1 SB138
2 125921-3
3 By Senator Allen
4 RFD: Governmental Affairs
5 First Read: 01-MAR-11

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8 SYNOPSIS: This bill would add a two dollar amount to
9 each state and local ad valorem tax bill on real
10 property to be distributed to the Alabama
11 Firefighters Annuity and Benefit Fund. Each tax
12 bill would have a conspicuous notice that the two
13 dollar amount would be refunded upon a written
14 request made to the Board of Commissioners of the
15 Alabama Firefighters Annuity and Benefit Fund. The
16 notice would also clearly indicate the address to
17 submit a request for a refund.

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19 A BILL
20 TO BE ENTITLED
21 AN ACT

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23 Relating to the Alabama Firefighters Annuity and
24 Benefit Fund (AFABF) and annual local and state ad valorem tax
25 billings for taxes due on real property; to provide that a
26 refundable amount of two dollars shall be added to each annual
27 bill to be distributed to the AFABF; to provide for notice and

1 an address for requesting a refund from the AFABF; and to
2 allow the Department of Revenue to promulgate rules for
3 administering this act.

4 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

5 Section 1. (a) Beginning October 1, 2011, the state
6 ad valorem tax bill and each local taxing authority ad valorem
7 tax bill on real property shall include a refundable
8 additional amount of two dollars (\$2) on each tax bill.

9 (b) The refundable two dollar (\$2) amount shall be
10 distributed to the Alabama Firefighters Annuity and Benefit
11 Fund not later than January 15 of each year beginning in 2012,
12 to be used as other funds are used pursuant to Act 2010-726 of
13 the 2010 Regular Session, now appearing as Article 9, Chapter
14 21, Title 36, Code of Alabama 1975.

15 (c) Each tax bill adding the two dollar (\$2) amount
16 shall contain a conspicuous notice that the amount shall be
17 refunded upon a written request of the Alabama Firefighters
18 Annuity and Benefit Fund (AFABF) Board of Commissioners not
19 later than 30 days following January 15 of each year, provided
20 that the funds must be in place with the board, beginning in
21 2012. The notice shall include the address and name of the
22 board in order to facilitate a request for a refund by the
23 taxpayer. A taxpayer is not required to request a refund and
24 may thereby voluntarily contribute to the AFABF.

25 (d) The Department of Revenue is authorized to
26 promulgate administrative rules in order to implement and
27 administer this act.

1 Section 2. This act shall become effective
2 immediately following its passage and approval by the
3 Governor, or its otherwise becoming law.