

1 HB441
2 218508-1
3 By Representative Dismukes (Constitutional Amendment)
4 RFD: Local Legislation
5 First Read: 03-MAR-22

SYNOPSIS: This bill would propose a local constitutional amendment relating to Autauga County to provide for the levy and collection of an additional ad valorem tax for public school purposes.

A BILL
TO BE ENTITLED
AN ACT

To propose a local constitutional amendment relating to Autauga County to provide for the levy and collection of an additional ad valorem tax in the county; and to provide for the use of the proceeds for public school purposes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. The following amendment to the Constitution of Alabama of 1901, is proposed and shall become valid as a part of the Constitution when all requirements of this act are fulfilled:

PROPOSED AMENDMENT

1 Section 1. For public school purposes, in addition
2 to any taxes now authorized, or that may hereafter be
3 authorized, by the Constitution and laws of the State of
4 Alabama, and notwithstanding any provision of the laws of the
5 State of Alabama or of this Constitution to the contrary,
6 including, without limitation, any restriction or limitation
7 upon the amount, rate, levy, or collection of ad valorem taxes
8 otherwise provided in Section 217, or any successor or other
9 provision, of this Constitution, as at any time amended, there
10 is levied and shall be collected an additional ad valorem tax
11 of \$1.00 on each one hundred dollars (\$100) (10 mills) of
12 taxable property in the county as assessed for state taxation.
13 The amounts payable with respect to any tax levied under the
14 authority of this amendment: (a) shall not be subject to any
15 limitation or restriction upon the amounts of ad valorem taxes
16 payable by any taxpayer under Section 217 or any successor
17 provision or any other provision of this Constitution, as at
18 any time amended, with respect to any class or item of taxable
19 property; (b) shall not be taken into account in determining
20 whether such limitation or restriction shall have been
21 exceeded in any tax year; (c) shall not be subtracted from the
22 total amount of tax due by any taxpayer if the amounts are in
23 excess of the amount of tax otherwise permitted by the
24 limitation or restriction; and (d) shall be payable in full
25 regardless of whether the amounts, or any portion thereof, are
26 in excess of the limitation or restriction.

1 Section 2. If the additional ad valorem tax is
2 approved by a majority of electors in the voting on this
3 amendment at the election on the adoption of this amendment,
4 no further election shall be required and the additional ad
5 valorem tax shall be levied and collected for the ad valorem
6 tax year commencing on October 1, 2022, and each ad valorem
7 tax year thereafter.

8 Section 3. The proceeds of the tax levied pursuant
9 to the amendment shall be collected by the Revenue
10 Commissioner of Autauga County in the same manner and under
11 the same requirements and laws as other ad valorem taxes are
12 collected by the Revenue Commissioner and shall be delivered
13 to the Autauga County Board of Education having control and
14 supervision of the public schools in the county.

15 Section 4. The proceeds of the additional ad valorem
16 taxes levied under this amendment shall be used only for
17 public school purposes.

18 Section 5. The "public school purposes" for which
19 the proceeds of the ad valorem tax levied under this amendment
20 may be used to include the following:

21 (1) Any lawful purpose for which the Autauga County
22 Board of Education in receipt of the proceeds may apply or
23 expend public funds.

24 (2) The dedication, designation, or pledge of all or
25 any part of the proceeds for the benefit or payment of any
26 indebtedness or obligation of any kind or nature of the
27 Autauga County Board of Education.

1 Section 7. This amendment shall be self-executing
2 and no enabling legislation shall be necessary.

3 Upon ratification of this constitutional amendment
4 and contingent upon the ratification of the Constitution of
5 Alabama of 2022, the Code Commissioner shall number and place
6 this amendment as appropriate in the constitution based upon a
7 logical sequence and the particular subject or topic of the
8 amendment. In this amendment, the Code Commissioner may change
9 capitalization, spelling, and punctuation for the purpose of
10 style and uniformity; correct manifest grammatical, clerical,
11 and typographical errors; and correct incorrect
12 cross-references. When publishing the Constitution of Alabama
13 of 2022, as amended, the Code Commissioner may omit this
14 instructional paragraph.

15 END OF PROPOSED AMENDMENT

16 Section 2. An election upon the proposed amendment
17 shall be held at the general election in 2022 in accordance
18 with Section 284.01 of the Constitution of Alabama of 1901,
19 now appearing as Section 284.01 of the Official Recompilation
20 of the Constitution of Alabama of 1901, as amended, and the
21 election laws of this state.

22 Section 4. The appropriate election official shall
23 assign a ballot number for the proposed constitutional
24 amendment on the election ballot and shall set forth the
25 following description of the substance or subject matter of
26 the proposed constitutional amendment:

1 "Relating to Autauga County, proposing an amendment
2 to the Constitution of Alabama of 1901, to authorize the levy
3 and collection of an additional ad valorem tax in the county
4 and to provide for the use of the proceeds for public school
5 purposes."

6 "Proposed by Act _____"

7 This description shall be followed by the following
8 language:

9 "Yes () No ()."