

1 HB286
2 188599-3
3 By Representative Ford (Constitutional Amendment)
4 RFD: Local Legislation
5 First Read: 23-JAN-18

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8 SYNOPSIS: Under existing statutory law, a one cent
9 sales tax is levied in Etowah County and
10 distributed to various entities.

11 This bill would create the Etowah County
12 Jobs Act, to propose a local constitutional
13 amendment relating to Etowah County that would
14 revise the distribution of the proceeds of the tax
15 to reduce the amount allocated to the Etowah County
16 Fund and provide for new allocations for public
17 roads and riverfront development in the county.

18
19 A BILL
20 TO BE ENTITLED
21 AN ACT
22

23 To create the Etowah County Jobs Act; to propose a
24 local constitutional amendment relating to Etowah County to
25 revise the allocation of the proceeds from the existing one
26 cent county sales tax.

27 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. This act shall be known and may be cited
2 as the Etowah County Jobs Act.

3 Section 2. The following amendment to the
4 Constitution of Alabama of 1901, is proposed and shall become
5 valid as a part of the Constitution when all requirements of
6 this act are fulfilled:

7 PROPOSED AMENDMENT

8 (a) The one cent (\$0.01) county sales and use tax
9 levied in all areas of Etowah County pursuant to Section
10 45-28-244.01 of the Code of Alabama 1975, is continued in
11 existence until amended or repealed by the Legislature.

12 (b) Until October 1, 2019, the net proceeds of the
13 sales and use tax levied pursuant to Section 45-28-244.01
14 shall be distributed annually as provided in Section
15 45-28-244.01. Commencing October 1, 2019, the proceeds shall
16 be distributed as follows:

17 (1) The first sixty thousand dollars (\$60,000) to
18 the Smeltzer Education Training Center.

19 (2) The next fifty thousand dollars (\$50,000)
20 divided equally between the Mental Retardation 310 Center and
21 CED Mental Health Center to be used only in Etowah County for
22 operations.

23 (3) The next three hundred thousand dollars
24 (\$300,000) to the Etowah County Mega Sports Complex Authority
25 for the development and management of a public mega sports
26 complex in the county.

1 (4)a. Fifty percent of the proceeds remaining
2 following the distributions in subdivisions (1), (2), and (3)
3 to be used only for construction, maintenance, equipment, or
4 supplies shall be distributed as follows: 85 percent to the
5 Gadsden School System, the Etowah County School System, and
6 the Attalla School System on a pro rata basis, according to
7 the official average daily attendance for the previous school
8 year, and 15 percent to Gadsden State Community College for
9 use in Etowah County. Gadsden State Community College shall
10 provide an annual accounting to a joint meeting of the Etowah
11 County Commission and the county legislative delegation. Each
12 school board shall receive and administer the proceeds of the
13 sales and use taxes and shall have the authority to issue
14 bonds, secure financing, and retire debt.

15 b. Notwithstanding paragraph a., due to the current
16 financial condition of the school systems and Gadsden State
17 Community College, up to 35 percent may be used to pay the
18 salaries of the certified personnel of the school systems or
19 Gadsden State Community College.

20 (5) Eighteen percent of the remaining 50 percent to
21 the Etowah County Community Development Committee which shall
22 be divided equally among the three House of Representatives
23 districts in Etowah County. The funds in each district shall
24 be expended only on projects located in the respective House
25 district. The expenditure of funds for each respective
26 district shall be voted on and approved by the respective
27 House district appointee and Senate appointee. The House

1 appointee and Senate appointee for a district may call a
2 district meeting for the purpose of this provision.

3 (6) Six percent of the remaining 50 percent to the
4 Etowah County Library Committee. Of this amount, two thousand
5 five hundred dollars (\$2,500) shall be distributed annually to
6 each public school library.

7 (7) Six percent of the remaining 50 percent to be
8 shared equally among county volunteer fire departments.

9 (8) Five percent of the remaining 50 percent to the
10 Etowah County Sheriff's Department to augment salaries of
11 deputies and supplement payroll.

12 (9) Of the remainder of the 50 percent, one million
13 dollars (\$1,000,000) to the Etowah County Highway Development
14 Committee, provided the first priority shall be completion of
15 the remodeling of the Southside Bridge.

16 (10) Of the remainder of the 50 percent, five
17 hundred thousand dollars (\$500,000) to the Riverfront
18 Development Committee.

19 (11) The reminder of the 50 percent after the
20 distributions in subdivisions (9) and (10) to the Etowah
21 County Fund for juvenile detention, debt retirement, senior
22 citizens services, and public safety. From these funds, the
23 county shall be responsible for insurance, utilities, and
24 maintenance of the community buildings in the unincorporated
25 areas of the county completed or approved by the effective
26 date of this amendment with funds from the Community
27 Development Committee. All future construction of community

1 buildings in the unincorporated areas shall be approved by the
2 county commission.

3 (c) The distribution to the Etowah County Fund under
4 subdivision (11) of subsection (b) shall be reduced by eight
5 hundred eighty thousand dollars (\$880,000) and the
6 distribution of the following entities shall be reduced by
7 nine percent each, as calculated by the county administrator:

8 (1) Gadsden State Community College pursuant to
9 subdivision (4)a. of subsection (b).

10 (2) Etowah County Community Development Committee
11 pursuant to subdivision (5) of subsection (b).

12 (3) Etowah County Library Committee pursuant to
13 subdivision (6) of subsection (b).

14 (d) The county administrator shall distribute the
15 total amount resulting from the reductions provided in
16 subsection (c) as follows:

17 (1) Etowah County Drug Enforcement Task Force, 45.8
18 percent.

19 (2) Etowah County District Attorney, solely for the
20 hiring of an assistant district attorney, 11.2 percent.

21 (3) Etowah County Sheriff's Department, to augment
22 salaries of deputies and supplement payroll, 43 percent.

23 (e) The Etowah County Sales Tax Account created by
24 Section 45-28-244.01 of the Code of Alabama 1975, is continued
25 in existence.

1 (f) The Etowah County Community Development
2 Committee created in Section 45-28-244.01 of the Code of
3 Alabama 1975, is continued in existence.

4 (g) The Etowah County Library Committee created in
5 Section 45-28-244.01 of the Code of Alabama 1975, is continued
6 in existence.

7 (h) There is created the Etowah County Riverfront
8 Development Committee. Each member of the Etowah County
9 Legislative Delegation shall appoint one member to the
10 committee, and the Mayor's Association shall appoint a member.
11 The committee shall receive and administer the tax proceeds
12 pursuant to this amendment. The committee shall have the
13 authority to issue bonds, secure financing, and retire debt.

14 (i) There is created the Etowah County Highway
15 Development Committee. Each member of the Etowah County
16 Legislative Delegation shall appoint one member to the
17 committee and the Mayor's Association shall appoint a member.
18 The committee shall receive and administer the tax proceeds
19 pursuant to this amendment. The committee shall have the
20 authority to issue bonds, secure financing, and retire debt.

21 Section 3. An election upon the proposed amendment
22 shall be held in accordance with Section 284.01 of the
23 Constitution of Alabama of 1901, now appearing as Section
24 284.01 of the Official Recompilation of the Constitution of
25 Alabama of 1901, as amended, and the election laws of this
26 state.

1 Section 4. The appropriate election official shall
2 assign a ballot number for the proposed constitutional
3 amendment on the election ballot and shall set forth the
4 following description of the substance or subject matter of
5 the proposed constitutional amendment:

6 "Relating to Etowah County, proposing an amendment
7 to the Constitution of Alabama of 1901, to revise the
8 allocation of the existing one cent county sales tax by:
9 Reducing the amount for the Etowah County Fund; providing for
10 a portion of the proceeds to be allocated for public roads in
11 Etowah County; and providing for a portion of the proceeds to
12 be allocated for riverfront development in Etowah County.

13 "Proposed by Act _____."

14 This description shall be followed by the following
15 language:

16 "Yes () No ()."