

1 HB435
2 206398-1
3 By Representatives Moore (M) and Rogers (N & P)
4 RFD: Jefferson County Legislation
5 First Read: 23-FEB-21

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Jefferson County; to amend Section
14 45-37-249.08 of the Code of Alabama 1975, providing for the
15 distribution of a sales and use tax authorized to be levied by
16 the Jefferson County Commission; to further provide for the
17 distribution of a portion of the proceeds to the Community
18 Service Fund under certain conditions.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. Section 45-37-249.08 of the Code Alabama
21 1975, is amended to read as follows:

22 "§45-37-249.08.

23 "(a) The proceeds of the taxes authorized herein
24 collected each month by the county, after any deductions for
25 cost of collection, shall be distributed at such times as
26 shall be directed by the county commission in the priority and
27 respective amounts set forth below:

1 "(1) First, for so long as any refunding school
2 warrants are outstanding and are not defeased or otherwise
3 fully paid, so much of the proceeds received during a fiscal
4 year of the county as may be necessary to satisfy the county's
5 obligations with respect to the refunding school warrants,
6 including payment of the principal of, premium, if any, and
7 interest on the refunding school warrants due during such
8 fiscal year of the county, any ongoing expenses of
9 administration of the refunding school warrants, amounts
10 required to be deposited in any debt service reserve fund for
11 the refunding school warrants, and amounts necessary to
12 provide for payment of rebate, if any, or other amounts due to
13 the United States, shall be paid over to the trustee or paying
14 agent for the refunding school warrants to be held in a fund
15 or funds solely for payment of such amounts due with respect
16 to the refunding school warrants. The portion of the taxes
17 authorized herein and required to be paid over to the trustee
18 or paying agent for the refunding school warrants shall be
19 segregated from all other receipts from the taxes authorized
20 herein, shall be devoted solely to the payment of amounts due
21 with respect to the refunding school warrants, and shall not
22 be available to pay general governmental expenses of the
23 county.

24 "(2) Second, to the extent that there remain
25 additional proceeds of the taxes authorized to be levied
26 herein following the applications authorized in subdivision
27 (1), such remaining additional proceeds, up to thirty-six

1 million three hundred thousand dollars (\$36,300,000) per
2 fiscal year of the county, shall be deposited into the general
3 fund of the county for use and appropriation as the county
4 commission shall determine in its discretion.

5 "(3) Third, to the extent that there remain
6 additional proceeds of the taxes authorized to be levied
7 herein following the applications authorized in subdivisions
8 (1) and (2), such remaining additional proceeds, up to
9 eighteen million dollars (\$18,000,000) per fiscal year of the
10 county, shall be deposited into the 2015 Sales Tax Fund. Funds
11 on deposit in the 2015 Sales Tax Fund shall be distributed in
12 accordance with the provisions of Section 45-37-249.09.

13 "(4) Fourth, to the extent that there remain
14 additional proceeds of the taxes authorized to be levied
15 herein following the applications authorized in subdivisions
16 (1), (2), and (3), such remaining additional proceeds, up to
17 three million six hundred thousand dollars (\$3,600,000) per
18 fiscal year of the county, shall be deposited in the Jefferson
19 County Community Service Fund to be expended as provided in
20 Section 45-37-249.10. Notwithstanding any other provision of
21 this part, after the repayment of any bonds originally issued
22 to which the proceeds are pledged for repayment, the amount of
23 three million six hundred thousand dollars (\$3,600,000) shall
24 be deposited in the Jefferson County Community Service Fund
25 each fiscal year.

26 "(5) Fifth, to the extent that there remain
27 additional proceeds of the taxes authorized to be levied

1 herein following the applications authorized in subdivisions
2 (1), (2), (3), and (4), such remaining additional proceeds, up
3 to two million dollars (\$2,000,000) per fiscal year of the
4 county, shall be paid over to the Birmingham-Jefferson County
5 Transit Authority for each of the first 10 fiscal years of the
6 county following the adoption of this part, and thereafter up
7 to one million dollars (\$1,000,000) per fiscal year of the
8 county.

9 "(6) Sixth, to the extent that there remain
10 additional proceeds of the taxes authorized to be levied
11 herein following the applications authorized in subdivisions
12 (1), (2), (3), (4), and (5), such remaining additional
13 proceeds, up to five hundred thousand dollars (\$500,000) per
14 fiscal year of the county, shall be paid over to Birmingham
15 Zoo, Inc.

16 "(7) Seventh, to the extent that there remain
17 additional proceeds of the taxes authorized to be levied
18 herein following the applications authorized in subdivisions
19 (1), (2), (3), (4), (5), and (6), such remaining additional
20 proceeds, shall be deposited into the general fund of the
21 county for use and appropriation as the county commission
22 shall determine in its discretion.

23 "(b) The amounts specified in subdivisions (1)
24 through (6) shall be paid and distributed in full so long as
25 the proceeds of the taxes authorized to be levied herein are
26 sufficient for such purposes."

1 Section 2. This act shall become effective on the
2 first day of the third month following its passage and
3 approval by the Governor, or its otherwise becoming law.