

1 HB546  
2 211777-1  
3 By Representative Treadaway (N & P)  
4 RFD: Jefferson County Legislation  
5 First Read: 16-MAR-21

A BILL  
TO BE ENTITLED  
AN ACT

Relating to Jefferson County, Alabama and particularly to the Jefferson County School Tax Sub-District G-1 therein, being the area within both the corporate limits of the City of Gardendale, Alabama and the Jefferson County School Tax District (the area subject to the jurisdiction and control of the County Board of Education of Jefferson County); to provide for the preservation, renewal and continuation in said Sub-District G-1 of 8.8 mills of existing ad valorem school district taxation scheduled to expire in Sub-District G-1 after September 30, 2021, upon approval of said renewal of said school district taxation by a majority of the qualified electors of said Sub-District G-1 voting at a special election to be held in said Sub-District G-1 therefore pursuant to the laws governing special elections.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. For purposes hereof:

2 (1) 2021 School Tax Year means the School Tax Year  
3 ending on September 30, 2021.

4 (2) Alabama Constitution (Recompiled) means the  
5 Official ReCompilation of the Constitution of Alabama of 1901,  
6 as amended.

7 (3) Favorable Majority Vote means the approval of  
8 the adjustment of the existing rate of the Subject School  
9 District Tax of 5.1 mills in Sub-District G-1 by 8.8 mills to  
10 the uniform adjusted rate of 13.9 mills in Sub-District G-1 by  
11 a majority of the qualified electors of Sub-District G-1 who  
12 vote at a special election to be held in Sub-District G-1  
13 therefor pursuant to the laws governing special elections.

14 (4) Jefferson County School Tax District means and  
15 includes all of Jefferson County, Alabama outside that part of  
16 Jefferson County located within the corporate limits of the  
17 cities of Bessemer, Birmingham, Fairfield, Homewood, Hoover,  
18 Leeds, Midfield, Mountain Brook, Tarrant City, Trussville, and  
19 Vestavia Hills.

20 (5) Proposal of Taxing Authority means the proposal  
21 of the Jefferson County Commission, as governing body of  
22 Jefferson County, Alabama, and as the taxing authority with  
23 respect to the Subject School District Tax, by resolution and  
24 order adopted upon request of the County Board of Education of  
25 Jefferson County, Alabama for purposes of Section 217(f) of  
26 the Alabama Constitution (Recompiled), that the existing rate  
27 of the Subject School District Tax of 5.1 mills be adjusted by

1 8.8 mills to the uniform adjusted rate of 13.9 mills in  
2 Sub-District G-1, to preserve, renew and continue in effect  
3 the total existing rate of ad valorem school district taxation  
4 therein after the 2021 School Tax Year, by proceedings in  
5 compliance with said Section 217(f).

6 (6) School Tax Year means the period beginning on an  
7 October 1 and ending on the next succeeding September 30, or  
8 such other period of 12 consecutive months as shall be  
9 established for ad valorem school taxation in the State of  
10 Alabama.

11 (7) Sub-District G-1 means the area within both the  
12 Jefferson County School Tax District and the corporate limits  
13 of the City of Gardendale, Alabama, as at any time in effect.

14 (8) Subject School District Tax means the existing  
15 ad valorem school district tax of 5.1 mills levied in the  
16 Jefferson County School Tax District (including Sub-District  
17 G-1) pursuant to Section 269.02 of the Alabama Constitution  
18 (Recompiled) for public school purposes.

19 Section 2. The Legislature of Alabama, for purposes  
20 of Section 217(f) of the Alabama Constitution (Recompiled) and  
21 upon adoption of the Proposal of the Taxing Authority, in  
22 order to provide for the preservation, renewal and  
23 continuation of the total rate of existing ad valorem school  
24 district taxation in Sub-District G-1, approves the adjustment  
25 of the existing rate of the Subject School District Tax of 5.1  
26 mills by 8.8 mills to the uniform adjusted rate of 13.9 mills  
27 in Sub-District G-1 effective simultaneously with the

1 reduction of 8.8 mills of ad valorem school district taxation  
2 in said Sub-District G-1 (by expiration of a separate ad  
3 valorem school tax therein) and for any School Tax Year for  
4 which the levy of the Subject School District Tax at said  
5 uniform adjusted rate shall be approved in the manner then  
6 provided by law; subject to the Favorable Majority Vote in  
7 compliance with Section 217(f) of the Alabama Constitution  
8 (Recompiled).

9 Section 3. The Legislature of Alabama adopts,  
10 ratifies and confirms all proceedings, and all acts, thereof  
11 heretofore had, taken or enacted with respect to the increase  
12 of the rate of the Subject School District Tax to 5.1 mills.

13 Section 4. The provisions of this act are severable.  
14 If any part of this act is declared invalid or  
15 unconstitutional, such declaration will not operate or be  
16 construed to affect the validity or constitutionality of any  
17 other part or provision hereof.

18 Section 5. This act shall become effective  
19 immediately upon its passage and approval by the Governor, or  
20 upon its otherwise becoming a law.