

1 SB359
2 208271-3
3 By Senator Jones (N & P)
4 RFD: Local Legislation
5 First Read: 30-MAR-21

A BILL
TO BE ENTITLED
AN ACT

Relating to Etowah County; to authorize the Etowah County Commission to impose an administrative late payment penalty on county ad valorem taxes; and to provide for the distribution of the revenue.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. This act shall apply only in Etowah County.

Section 2. (a) In addition to any penalty imposed by law for the late payment of ad valorem taxes in Etowah County, the Etowah County Commission, by ordinance, may impose an additional administrative late payment penalty in the amount not to exceed two dollars (\$2) per day not to exceed a total of three hundred dollars (\$300) on that portion of ad valorem taxes due to the county as prescribed on each bill of assessment distributed to property owners in the county. The

1 additional administrative late payment penalty imposed for
2 late payment of the county portion of any ad valorem taxes due
3 shall be administered and collected in the same manner as now
4 prescribed by law for any existing delinquent payment
5 penalties on taxes including the placement of liens on
6 properties on which payment of the taxes may be delinquent. It
7 is the express intent of this section that the additional
8 administrative late payment penalty shall apply only to the
9 county portion of any ad valorem taxes due and payable as
10 provided by law and that the additional administrative late
11 payment penalty shall not be applicable to any state or other
12 local ad valorem taxes due and payable as provided by law.

13 (b) The proceeds of the additional administrative
14 late payment penalty on the county ad valorem taxes imposed by
15 this section shall be distributed as follows: 12.5 percent to
16 the Etowah County Revenue Commissioner's Special Fund for the
17 payment of reasonable and necessary expenses incurred in
18 carrying out the official duties of the office of the revenue
19 commissioner; 40 percent to the Etowah County Commission to be
20 used only for the advancement, development, and promotion of
21 the Little Canoe Creek Megasite for a period of 12 years
22 except as otherwise provided in this section. After a period
23 of 12 years, or after the Little Canoe Creek Megasite is sold,
24 leased, or is otherwise under a state project agreement, the
25 Etowah County Commission, by majority vote, may use this
26 revenue towards other projects related to industrial
27 recruitment and economic development; and 47.5 percent to the

1 Etowah County Commission to be used only for the maintenance,
2 improvement, replacement, and construction of roads and
3 bridges in the county.

4 Section 3. The provisions of this act shall be
5 supplemental and cumulative to any and all other laws or parts
6 of laws relating to the authority of Etowah County.

7 Section 4. This act shall become effective
8 immediately following its passage and approval by the
9 Governor, or its otherwise becoming law.