

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

1 SB359

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4 With Notice and Proof

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6 ENROLLED, An Act,

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

11 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

14 Section 2. (a) In addition to any penalty imposed by
15 law for the late payment of ad valorem taxes in Etowah County,
16 the Etowah County Commission, by ordinance, may impose an
17 additional administrative late payment penalty in the amount
18 not to exceed two dollars (\$2) per day not to exceed a total
19 of three hundred dollars (\$300) on that portion of ad valorem
20 taxes due to the county as prescribed on each bill of
21 assessment distributed to property owners in the county. The
22 additional administrative late payment penalty imposed for
23 late payment of the county portion of any ad valorem taxes due
24 shall be administered and collected in the same manner as now
25 prescribed by law for any existing delinquent payment

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

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

1 improvement, replacement, and construction of roads and
2 bridges in the county.

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

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

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB359

Senate 08-APR-21

I hereby certify that the within Act originated in and passed the Senate.

Patrick Harris,
Secretary.

House of Representatives
Passed: 29-APR-21

By: Senator Jones