

1 SB10  
2 171636-1  
3 By Senators Figures, Coleman, Sanders, Beasley, Singleton,  
4 Ross and Dunn (Constitutional Amendment)  
5 RFD: Finance and Taxation General Fund  
6 First Read: 08-SEP-15

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8 SYNOPSIS: Currently, the state levies a 6.5 mill  
9 annual ad valorem tax on the assessed value of  
10 taxable property in the state.

11 This bill would propose a constitutional  
12 amendment to levy an additional five (5) mill  
13 annual state ad valorem tax. The net proceeds of  
14 the additional levy would be distributed to the  
15 State General Fund for Medicaid purposes.

16  
17 A BILL  
18 TO BE ENTITLED  
19 AN ACT  
20

21 To propose an amendment to the Constitution of  
22 Alabama of 1901, as amended, to levy an additional five (5)  
23 mill of state ad valorem tax; and to provide that the net  
24 proceeds shall be distributed to the State General Fund.

25 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

26 Section 1. The following amendment to the  
27 Constitution of Alabama of 1901, as amended, is proposed and

1 shall become valid as a part thereof when approved by a  
2 majority of the qualified electors voting thereon and in  
3 accordance with Sections 284, 285, and 287 of the Constitution  
4 of Alabama of 1901, as amended:

5 PROPOSED AMENDMENT

6 (a) After December 31, 2016, an additional state ad  
7 valorem tax shall be levied at the rate of five (5) mill per  
8 annum on the assessed value of the taxable property within the  
9 state subject to exemptions, valuations, and limitations  
10 provided for by general law.

11 (b) The net proceeds of the tax levied by subsection  
12 (a) shall be distributed to the State General Fund for  
13 Medicaid purposes.

14 Section 2. An election upon the proposed amendment  
15 shall be held in accordance with Sections 284 and 285 of the  
16 Constitution of Alabama of 1901, now appearing as Sections 284  
17 and 285 of the Official Recompilation of the Constitution of  
18 Alabama of 1901, as amended, and the election laws of this  
19 state at the next statewide primary, general or special  
20 election held for that purpose.

21 Section 3. The appropriate election official shall  
22 assign a ballot number for the proposed constitutional  
23 amendment on the election ballot and shall set forth the  
24 following description of the substance or subject matter of  
25 the proposed constitutional amendment:

26 "Proposing an amendment to the Constitution of  
27 Alabama of 1901, to provide an additional five (5) mill of ad

1       valorem tax to take effect after December 31, 2016, for years  
2       on taxable property in the state and distributing the net  
3       proceeds to the State General Fund.

4               "Proposed by Act \_\_\_\_\_."

5               This description shall be followed by the following  
6       language:

7               "Yes ( ) No ( )."