

1 SB293
2 149879-1
3 By Senator Bedford
4 RFD: Finance and Taxation General Fund
5 First Read: 05-MAR-13

2
3
4
5
6
7
8 SYNOPSIS: Under existing law, the proceeds of the
9 four-cent excise tax on gasoline and lubricating
10 oil are used by the Department of Transportation
11 for the construction and maintenance of public
12 roads and bridges on the state highway system; by
13 counties for the resurfacing, restoration, and
14 rehabilitation of paved county roads and bridges or
15 bridge replacement on the county road system; and
16 by municipalities for the resurfacing, restoration,
17 and rehabilitation of roads, bridges, and streets
18 within the municipality.

19 This bill would allow the proceeds of the
20 four-cent excise tax on gasoline and lubricating
21 oil distributed to counties to be used for
22 vegetation management on the rights-of-way of
23 county roads.

24 This bill would also clarify the uses for
25 the four-cent excise tax and repeal an obsolete
26 section of the Code of Alabama 1975.
27

1 A BILL
2 TO BE ENTITLED
3 AN ACT
4

5 To amend Section 40-17-362, Code of Alabama 1975,
6 relating to gasoline tax, to clarify the uses for the
7 four-cent excise tax on gasoline and lubricating oil; to allow
8 the proceeds of the four-cent excise tax on gasoline and
9 lubricating oil distributed to counties to be used for
10 vegetation management on the rights-of-way of county roads;
11 and to repeal Section 40-17-224, Code of Alabama 1975, as
12 obsolete.

13 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

14 Section 1. Section 40-17-362, Code of Alabama 1975,
15 is amended to read as follows:

16 "§40-17-362.

17 "(a) For the purposes of this section, the following
18 words and phrases shall have the following meanings:

19 "(1) BRIDGE REPLACEMENT. Bridge replacement includes
20 the replacement of existing bridge structures and, if
21 necessary, the realignment of the adjacent approaches.

22 "(2) RESURFACING, RESTORATION, AND REHABILITATION.
23 Work undertaken primarily to preserve an existing facility.
24 Restoration and rehabilitation is work required to return the
25 existing pavement or bridge deck, including shoulders, to a
26 condition of adequate structural support or to a condition
27 adequate for placement of an additional state of construction.

1 Resurfacing consists of the placement of additional surface
2 material over the existing, restored, or rehabilitated roadway
3 or bridge deck to improve serviceability or to provide
4 additional strength. Resurfacing, restoration, and
5 rehabilitation work may include changes to geometric features,
6 such as minor widening, flattening curves, or improving sight
7 distances.

8 "(3) VEGETATION MANAGEMENT. Action taken to maintain
9 the right-of-way of a paved road in a condition that is
10 beneficial to public safety and the longevity of the road
11 infrastructure including, but not limited to, restoration and
12 maintenance of the full width of the right-of-way through the
13 use of herbicides, bush hogging, and tree and limb removal.

14 "(b) It is the intent of the Legislature that the
15 proceeds of the four cents (\$.04) per gallon tax collected on
16 motor fuel and gasoline under ~~the provisions of this article~~
17 Section 40-17-325 (a) (1) shall be used in the following
18 manner:

19 "(1) Where the use is by the Department of
20 Transportation, the use shall, with the approval of the
21 Governor, be for the construction and maintenance of public
22 roads and bridges on the state highway system.

23 "(2) Where the use is by a county, the use shall be
24 for ~~the~~ vegetation management or resurfacing, restoration, and
25 rehabilitation of the paved county roads and bridges or bridge
26 replacement on the county road system. These funds shall not
27 be used for new construction unless 90 percent of the county's

1 paved road system has achieved a grade of 85 percent based on
2 the State of Alabama Department of Transportation's annual
3 maintenance report of county roads and bridges. These funds
4 shall not be used for the purchase of equipment. The net tax
5 proceeds distributed to the county shall not be commingled
6 with other funds of the county, including any other gasoline
7 tax revenues, and shall be kept and disbursed by the county
8 from a special fund only for the purposes hereinabove
9 provided.

10 "(3) Where the use is by a municipality, the use
11 shall be for resurfacing, restoration, and rehabilitation of
12 roads, bridges, and streets within the municipality. The use
13 may also be for bridge replacement within the municipality.
14 From time to time, the funds may also be used to construct new
15 roads and streets within the municipality. These funds shall
16 not be commingled with other funds of the municipality,
17 including any other gasoline tax revenues, and shall be kept
18 and disbursed by the municipality from a special fund only for
19 the purposes hereinabove provided."

20 Section 2. Section 40-17-224, Code of Alabama 1975,
21 is repealed.

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