

1 HB650
2 131811-1
3 By Representatives Williams (J), Farley, Todd, Newton (D) and
4 Givan (N & P)
5 RFD: Jefferson County Legislation
6 First Read: 24-MAY-11

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Jefferson County; to provide limited
14 authority for the county commission of said county, subject to
15 any otherwise applicable limitation or provisions of the
16 Constitution of Alabama of 1901 or of any general law of the
17 state; to levy, assess, and collect in Jefferson County taxes
18 in addition to those heretofore levied for the benefit of the
19 county, including but not limited to, sales and use taxes
20 parallel to the levies and assessments of the sales and use
21 taxes heretofore authorized to be levied by the county, lease
22 and rental taxes, other excise taxes, alcoholic beverage
23 taxes, and privilege license taxes, which such additional
24 taxes shall be estimated to produce additional county revenues
25 not in excess of such amounts for such periods as shall be
26 provided for in the act; to provide for the reduction or other
27 adjustment of the rate or rates of such additional taxes by

1 the county commission in certain circumstances; to provide
2 that the proceeds of the taxes so authorized to be levied,
3 assessed, and collected shall be deposited into the county
4 general fund to be used either in the manner determined by the
5 county commission or, in certain cases, if said revenues shall
6 exceed the previously estimated amounts thereof, for payment
7 of principal and interest coming due on the general obligation
8 indebtedness of the county; to require that, before the levy,
9 assessment, and collection of any such additional tax may
10 commence, the county commission shall adopt an ordinance
11 providing for the same with the affirmative vote of at least
12 two-thirds of the members thereof, which ordinance shall be
13 posted on the county's website for a stated period of time
14 prior to its consideration for adoption at a meeting of said
15 county commission; to require the county commission to hold a
16 public hearing on the proposed ordinance prior to the adoption
17 thereof; to provide for a limited period of time during which
18 under the act the county commission shall have the authority
19 to adopt any such ordinance and thereby commence the levy of
20 any such additional tax or taxes; to provide that the
21 provisions of the act shall be cumulative and supplemental to
22 any and all other laws or parts of laws relating to the
23 county; to repeal laws in conflict therewith; to provide for
24 the severability of the act; and to provide for an effective
25 date.

26 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. (a) Subject to any limitation of the
2 Constitution of Alabama of 1901 or of any general law of this
3 state, the Jefferson County Commission shall have the power to
4 levy, assess, and collect additional taxes, including but not
5 limited to, sales and use taxes parallel to the levies and
6 assessments of the sales and use taxes heretofore authorized
7 to be levied by the county, lease and rental taxes, excise
8 taxes, alcoholic beverage taxes, and privilege license taxes.

9 (b) It is the intent of the Legislature that the
10 said county commission shall use its best efforts to limit, by
11 setting the applicable rate or rates, the revenue collected
12 from all such additional taxes levied to an amount estimated
13 to be equal to or less than the Revenue Target. For purposes
14 of this act, "Revenue Target" shall mean \$50,000,000 for the
15 first full fiscal year of the county during which any such
16 additional taxes are levied, if at the time of such levy the
17 Legislature has not authorized a new Jefferson County business
18 license tax, or \$43,000,000, if the Legislature has authorized
19 a new Jefferson County business license tax and the county is
20 levying and collecting such tax.

21 (c) If the net revenues collected by the county from
22 all such additional taxes levied pursuant to the authority
23 herein contained for the first full fiscal year of the county
24 during which any of such taxes herein authorized are levied
25 exceeds the Revenue Target plus five percent thereof, the
26 excess amount shall be used exclusively to pay debt service
27 on, or to refund or retire, such general obligation

1 indebtedness of the county as shall then be outstanding;
2 provided further, that in such event the county commission
3 shall, as soon as practical following the close of such first
4 full fiscal year, adopt an ordinance adjusting the rate or
5 rates of some or all of the additional taxes herein authorized
6 and levied during such first fiscal year so that the net
7 revenue from all such additional taxes, had such rate or rates
8 been in effect, would be equal to or less than the Revenue
9 Target plus five percent thereof during the first full fiscal
10 year, but no further transfers of any excess revenue over said
11 estimated amount for that or any other subsequent fiscal year
12 of the county shall be required. It is the intent of the
13 Legislature that any excess amounts collected by the county
14 from any taxes herein authorized to be levied after the
15 initial fiscal year of such levies shall inure to the benefit
16 of the general fund of the county.

17 (d) The county commission is authorized to adopt any
18 ordinances necessary to levy, assess, and collect any
19 additional taxes authorized herein. Provided further, that in
20 order for any additional taxes to be levied, assessed, and
21 collected pursuant to this act, the county commission shall
22 adopt an ordinance to such effect with the affirmative vote of
23 at least two-thirds of the members of the entire county
24 commission.

25 (e) Before the county commission may adopt an
26 ordinance for any additional taxes to be levied, assessed, and
27 collected pursuant to this act, the county commission shall

1 (i) post the text of the proposed ordinance on the county's
2 public website for a period of not less than fifteen (15) days
3 and (ii) hold a public hearing thereafter on such proposed
4 ordinance, with public notice thereof being given not less
5 than fifteen (15) days prior to said public hearing. Such
6 notice shall be posted in a public and conspicuous location in
7 the courthouse and in other public buildings determined
8 appropriate by the county commission and shall be forwarded to
9 all local news media that have on file with the county
10 commission a written request for notification of the schedule
11 of meetings of the county commission.

12 Section 2. The provisions of this act are severable.
13 If any part of this act is declared invalid or
14 unconstitutional, that declaration shall not affect the part
15 which remains.

16 Section 3. The provisions of this act shall be
17 cumulative to any and all other laws or parts of laws relating
18 to Jefferson County, except that those in conflict with the
19 provisions of this act are specifically repealed.

20 Section 4. The authority of the county commission
21 herein to levy additional taxes shall terminate at midnight on
22 November 5, 2014, unless such authority is explicitly extended
23 by a duly enacted act of the Legislature; provided, said
24 termination of the authority to thereafter to levy such
25 additional taxes shall not in any manner limit the authority
26 of the county commission to continue to levy, collect, and
27 administer the additional taxes initially levied prior to

1 November 5, 2014, pursuant to the authority herein contained,
2 and provided further that the termination of authority to levy
3 additional taxes hereinabove provided for shall not be
4 construed as a repeal of this act or the abrogation of the
5 authority of the county commission to continue the levy and
6 collection of such additional taxes as shall have theretofore
7 been levied in accordance with the provisions of this act.

8 Section 5. This act shall become effective
9 immediately upon its passage and approval by the Governor, or
10 its otherwise becoming law.