

1 HB497
2 146984-1
3 By Representative Newton (C) (N & P)
4 RFD: Local Legislation
5 First Read: 02-APR-13

1 146984-1:n:01/09/2013:FC/th LRS2013-34

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A BILL

10 TO BE ENTITLED

11 AN ACT

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13 Relating to Crenshaw County; to authorize the county
14 commission to levy a one-half percent sales and use tax
15 increase to be distributed to the Association of Volunteer
16 Fire Departments for eligible fire departments and emergency
17 medical service organizations and to the county commission for
18 public safety purposes.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. This act shall apply only in Crenshaw
21 County.

22 Section 2. (a) For purposes of this act, the
23 following term shall have the following meaning:

24 ELIGIBLE FIRE DEPARTMENTS and ELIGIBLE EMERGENCY
25 MEDICAL SERVICES. A fire department in Crenshaw County that
26 maintains an ISO-approved rating of at least Class 9, is
27 certified under the Alabama Forestry Commission guidelines,

and is a member in good standing of the Crenshaw County Association of Volunteer Fire Departments. An eligible emergency medical service means an emergency medical service that is licensed by the Alabama Department of Public Health, Office of EMS and Trauma, and is in good standing with the Crenshaw County Association of Volunteer Fire Departments.

(b) Subject to approval at a local referendum as provided in this act, the Crenshaw County Commission may levy an additional one-half percent sales and use tax paralleling the state sales and use tax. The proceeds generated by the tax after approval at the local referendum shall be distributed as follows:

(1) Seventy-five percent to the Crenshaw County Association of Volunteer Fire Departments for distribution to eligible fire departments and eligible emergency medical service organizations to provide fire protection and to provide for emergency medical services.

(2) Twenty-five percent to the Crenshaw County Commission for public safety purposes.

(c) Funds paid to eligible fire departments and eligible emergency medical services may only be expended for fire protection and emergency medical and rescue services. The funds may also be expended to purchase liability insurance. The funds may not be expended for food, drink, social activities, fund-raising activities, or salaries. By September 15 of each year, the fire departments and emergency medical services shall file an annual financial statement to the

1 Crenshaw County Commission. The filing shall also account for
2 all unspent funds and whether the unspent funds have been
3 obligated.

4 (d) Upon dissolution or abandonment of any eligible
5 fire department or eligible emergency medical service, after
6 all indebtedness has been satisfied, any remaining funds or
7 assets shall be transferred to the Crenshaw County Association
8 of Volunteer Fire Departments. The funds and assets shall be
9 reallocated by the Crenshaw County Association of Volunteer
10 Fire Departments to other fire departments and emergency
11 medical services. In the event there are no eligible fire
12 departments or emergency medical services, the funds or assets
13 shall be placed in the county general fund.

14 (e) The county commission shall forward to the judge
15 of probate at least 60 days prior to the November 2014 general
16 election ballot language authorizing a tax increase. The
17 election shall be held in conjunction with the November 2014
18 general election and shall be conducted in accordance with the
19 election laws of the state. The following language shall be
20 included on the ballot:

21 "Do you authorize the Crenshaw County Commission to
22 levy for a one-half percent sales and use tax increase to
23 provide funding for the Crenshaw County Association of
24 Volunteer Fire Departments for distribution to eligible fire
25 departments and emergency medical service organizations and
26 for the Crenshaw County Commission for public safety purposes?
27 Yes () No ()."

1 If the majority of the votes cast in the election
2 are "Yes" the act shall become operative on the first day of
3 the second month following its passage. If the majority of the
4 votes are "No" this act shall be repealed and have no further
5 effect.

6 Section 3. All laws or parts of laws which conflict
7 with this act are repealed to the extent of such conflict;
8 provided, however, that nothing in this act shall be construed
9 to repeal, modify, or supersede any other provision of general
10 or local law providing county funding for county road and
11 bridge projects.

12 Section 4. This act shall become effective
13 immediately following its passage and approval by the
14 Governor, or its otherwise becoming law.