

1 HB179
2 181933-1
3 By Representatives Whorton (I), Fincher, Williams (P), Hanes,
4 Whorton (R), Farley, Fridy, Williams (JW), Standridge,
5 Wadsworth, Baker, Shiver, Lovvorn and Henry
6 RFD: County and Municipal Government
7 First Read: 09-FEB-17

8 SYNOPSIS: Under existing law, the tax exemption
9 related to water districts does not specifically
10 provide that a water district is exempt from
11 taxation.

12 This bill would specify that a water
13 district is exempt from taxation.

14
15 A BILL

16 TO BE ENTITLED

17 AN ACT

18
19 To amend Section 11-89-16 of the Code of Alabama
20 1975; relating to water districts; to specify that the
21 district would be exempt from taxation.

22 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

23 Section 1. Section 11-89-16 of the Code of Alabama
24 1975, is amended to read as follows:

25 "§11-89-16.

26 "The district, the property, and income of the
27 district, all bonds issued by the district, the income from

1 such bonds, conveyances by or to the district and leases,
2 mortgages and deeds of trust by or to the district shall be
3 exempt from all taxation in the State of Alabama. The district
4 shall be exempt from all taxes levied by any county,
5 municipality, or other political subdivision of the state,
6 including, but without limitation to, license and excise taxes
7 imposed in respect of the privilege of engaging in any of the
8 activities that a district may engage in.

9 "The district shall not be obligated to pay or allow
10 any fees, taxes, or costs to the judge of probate of any
11 county in respect of its incorporation, the amendment of its
12 certificate of incorporation, or the recording of any
13 document."

14 Section 2. This act shall become effective on the
15 first day of the third month following its passage and
16 approval by the Governor, or its otherwise becoming law.