HB175

EWL899C-1

By Representatives Almond, Bolton, Brinyark, Travis, McCampbell, England (N & P)

RFD: Tuscaloosa County Legislation

First Read: 15-Feb-24

A BILL

TO BE ENTITLED

AN ACT

To authorize the governing body of the City of Tuscaloosa, pursuant to Section 217 of the Constitution of Alabama of 2022, to increase, for public school purposes, the rate at which there is levied and collected by the city, on all taxable property situated within the city, the ad valorem tax authorized in Section 216.03 of the Constitution of Alabama of 2022, to a maximum rate for any tax year of the city, which is equal to $2.50 on each one hundred dollars (25.0 mills on each dollar) of assessed value.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. For the purposes of this act, the following words have the following meanings:

(1) AD VALOREM TAX. The ad valorem tax authorized in Section 216.03 of the Constitution of Alabama of 2022, and levied and collected on all taxable property in the city, being originally levied at the rate of 10 mills on each dollar of assessed value and, pursuant to proceedings heretofore taken under Amendment No. 325 and Amendment No. 373, presently levied at the rate of 13.5 mills on each dollar of assessed value.

(2) ALABAMA CONSTITUTION. The Constitution of Alabama of 2022.

(3) AMENDMENT NO. 325. Amendment No. 325 of the Constitution of Alabama of 1901.

(4) AMENDMENT NO. 373. Amendment No. 373 of the Constitution of Alabama of 1901.

(5) CITY. The City of Tuscaloosa.

(6) CITY COUNCIL. The City Council of the City of Tuscaloosa.

(7) SCHOOL BOARD. The Tuscaloosa City Board of Education.

(8) SCHOOL FUNDING PROPOSAL. The proposal to increase the rate at which the ad valorem tax is authorized to be levied and collected to a maximum rate, for any tax year of the city, which is equal to $2.50 on each $100 (25.0 mills on each dollar) of assessed value, an increase of up to 11.5 mills on each dollar of assessed value and which increase is to be paid over to the school board and used by the school board for public school purposes.

Section 2. The city presently levies and collects the ad valorem tax at a rate of $1.35 on each one hundred dollars (13.5 mills on each dollar) of assessed value. Pursuant to a resolution adopted by the city council after a public hearing in accordance with Section 217(f) of the Alabama Constitution, and at the request of the school board, the city has adopted the School Funding Proposal.

Section 3. Pursuant to Section 217(f) of the Alabama Constitution and the resolution adopted by the city council

after a public hearing, the School Funding Proposal is hereby approved and, therefore, the city council may increase the rate at which the city levies and collects the ad valorem tax to a maximum rate, for any tax year, which is equal to $2.50 on each one hundred dollars (25.0 mills on each dollar) of assessed value, an increase of up to 11.5 mills on each dollar of assessed value and which increase is to be paid over to the school board and used by the school board for public school purposes.

Section 4. The increase in the rate at which the ad valorem tax may be levied and collected pursuant to this act is subject to the approval of a majority of the qualified electors residing in the city who vote on the proposed increase at a special election called and held for such purpose pursuant to the provisions of Section 217(f) of the Alabama Constitution.

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