

SB281 INTRODUCED



1 SB281

2 MSYQ5W1-1

3 By Senators Coleman-Madison, Waggoner, Smitherman, Woods,
4 Coleman, Roberts, Shelnutt

5 RFD: Jefferson County Legislation

6 First Read: 10-Feb-26



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4 A BILL

5 TO BE ENTITLED

6 AN ACT

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9 Relating to Jefferson County; to provide funding for
10 the maintenance and operation of City Walk Birmingham; to
11 allocate two million dollars (\$2,000,000) annually from gas
12 tax revenues to City Walk Birmingham; to require Jefferson
13 County to allocate one million six hundred thousand dollars
14 (\$1,600,000) of annual gas tax revenues to City Walk
15 Birmingham; to require the municipalities of Jefferson County
16 to allocate the aggregate of four hundred thousand dollars
17 (\$400,000) of annual gas tax revenues to City Walk Birmingham
18 based on each municipality's proportional share of gas tax
19 revenues received within Jefferson County; and to provide for
20 the administration and distribution of the funds.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

22 Section 1. The Legislature finds that City Walk
23 Birmingham is a transportation-adjacent asset that promotes
24 economic development, tourism, and recreation within Jefferson
25 County and the City of Birmingham. It is the intent of the
26 Legislature by passage of this act to provide a stable and
27 equitable funding mechanism to support the ongoing
28 maintenance, programming, and operation of City Walk

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29 Birmingham for the benefit of residents of Jefferson County.

30 Section 2. For the purposes of this act the following
31 terms have the following meanings:

32 (1) CITY WALK BIRMINGHAM. The public and civic space
33 located beneath and adjacent to Interstate 20/59 within the
34 corporate city limits of Birmingham.

35 (2) COUNTY. Jefferson County, Alabama.

36 (3) GAS TAX REVENUES. Gas tax revenues distributed to
37 Jefferson County and municipalities within the county pursuant
38 to state motor fuel tax laws and allocated for road, bridge,
39 and transportation-related purposes.

40 (4) MUNICIPALITIES. All incorporated municipalities
41 located wholly or partially within Jefferson County.

42 Section 3. (a) There is hereby annually allocated a
43 total sum of two million dollars (\$2,000,000) from gas tax
44 revenues distributed to Jefferson County and municipalities
45 within the county to be used solely for the support,
46 maintenance, improvement, and related public purposes of City
47 Walk Birmingham.

48 (b) The allocation is as follows:

49 (1) Jefferson County shall be responsible for one
50 million six hundred thousand dollars (\$1,600,000).

51 (2) The municipalities of Jefferson County shall
52 collectively be responsible for four hundred thousand dollars
53 (\$400,000).

54 a. Each municipality's share of the municipal portion
55 of the allocation shall be calculated based on the percentage
56 of total state gas tax revenues received by that municipality



57 within Jefferson County for the most recently completed fiscal
58 year.

59 b. A municipality's required allocation amount shall
60 equal the amount of municipal gas tax revenues received by
61 that municipality divided by the total municipal gas tax
62 revenue received in Jefferson County multiplied by four
63 hundred thousand dollars (\$400,000).

64 Section 4. (a) Jefferson County is authorized to
65 withhold or collect the required municipal contributions from
66 future gas tax distributions to the municipalities.

67 (b) Jefferson County shall calculate and certify
68 annually the required contribution amounts for each
69 municipality.

70 (c) All funds collected pursuant to this act shall be
71 deposited into a dedicated account to be used for City Walk
72 Birmingham.

73 Section 5. The City of Birmingham, in coordination with
74 Jefferson County, shall administer the funds appropriated
75 under this act and shall ensure all expenditures are for
76 public purposes consistent with this act and applicable law.

77 Section 6. This act shall become effective on October
78 1, 2026.