

SB312 INTRODUCED



1 SB312
2 TBGCQ91-1
3 By Senator Kitchens (N & P)
4 RFD: Local Legislation
5 First Read: 17-Feb-26



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A BILL
TO BE ENTITLED
AN ACT

Relating to Marshall County; to amend Sections 45-48-142.22, 45-48-142.24, and 45-48-142.26, Code of Alabama 1975; to authorize the Marshall County Commission to annex new areas into existing volunteer fire districts; to define "business property" and "dwelling" for the application of a fire service fee; to include recreational vehicles, mobile homes, and tiny homes; to impose a delinquent fee, citation fee, and a penalty for late payments; to authorize the revenue commissioner to collect the fees and penalties; and to require the revenue commissioner to create reports of the assessment, collection, and distribution of the fees.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Sections 45-48-142.22, 45-48-142.24, and 45-48-142.26, Code of Alabama 1975, are amended to read as follows:

"§45-48-142.22

(a) The Marshall County Commission shall request the Marshall County Association of Fire Departments and Rescue Squads to develop a plan that defines the requirements of a district, monitors its performance and adherence to



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29 requirements, and provides for dissolution of the volunteer
30 fire district.

31 (b) Existing volunteer fire departments with their
32 respective geographic service coverage area as defined by
33 Marshall County E911 on May 22, 2013, may be established as a
34 fire district pursuant to this subpart. The volunteer fire
35 department shall be certified by the Alabama Forestry
36 Commission, Section 9-3-17, and an existing member of the
37 Marshall County Association of Fire Departments and Rescue
38 Squads. The requesting volunteer fire department shall submit
39 a request to the Marshall County Association of Fire
40 Departments and Rescue Squads (association), which shall
41 review and verify the request information pursuant to the
42 association's qualification plan and then submit a
43 recommendation to the Marshall County Commission for the final
44 decision of approval for a fire district.

45 (c) New volunteer fire districts may be formed in
46 accordance with requirements defined by Section 9-3-17; the
47 Marshall County Association of Fire Departments and Rescue
48 Squads plan provided for pursuant to this subpart; and Part 8,
49 commencing with Section 45-48-247, of Article 24, of this
50 chapter; and approval by the county commission.

51 (d) (1) The qualified electors of a municipality,
52 township, or other articulable geographic area in the county
53 may file a petition, signed by at least five percent of the
54 number of qualified electors therein who voted in the last
55 general election, with the county commission requesting the
56 area to be annexed into an adjacent, existing voluntary fire



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57 district.

58 (2) The commission may hold a hearing on the petition
59 to allow individuals who live in the area to comment before
60 the county commission votes on the approval of the annexation.

61 (3) If the existing service coverage area is subject to
62 a fire protection service fee pursuant to Sections
63 45-48-142.23 and 45-48-142.24, the following procedures shall
64 apply:

65 a. The county commission is required to hold the
66 hearing under subdivision (2).

67 b. The county commission must notify all individuals
68 who shall be subject to the fee regarding the hearing and the
69 possibility of annexation.

70 c. If the county commission approves the annexation,
71 the fee shall be applied to the entirety of the municipality,
72 township, or other articulable geographic area."

73 "§45-48-142.24

74 (a) For the purposes of this article, the following
75 terms have the following meanings:

76 (1) BUILDING, STRUCTURE, OR OTHER IMPROVEMENT. Any
77 structure that may be entered and used by individuals for
78 business, public use, lodging, or the storage of goods.

79 (2) BUSINESS ENTITY. A corporation, association,
80 partnership, limited liability company, limited liability
81 partnership, or any other legal entity that files state
82 business related taxes and that engages in acts or practices
83 in any trade or commerce.

84 (3) BUSINESS PROPERTY. A building, structure, or other



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85 improvement owned, leased, or rented by a business entity and
86 used in furtherance of the business. The property may be a
87 standalone structure or designated space within a larger
88 structure. The property may include a portable structure,
89 trailer, food truck, or other vehicle.

90 (4) DWELLING. A building, structure, or other
91 improvement used or regularly used by an individual for
92 sleeping, living, or lodging.

93 (5) TINY HOME. A small house or mobile home that has a
94 floor plan of less than 500 square feet.

95 (b) (1) If a majority of the votes cast at ~~the election~~
96 referendum held under Section 45-48-142.23 are affirmative
97 votes, the fire service fee ~~on each residence, dwelling, and~~
98 ~~business within the geographic boundaries of the fire district~~
99 shall become effective on the first day of the next month
100 following approval and shall be paid within one year following
101 approval. ~~For the purpose of this subpart, a dwelling shall be~~
102 ~~defined as any building, structure, or other improvement to~~
103 ~~real property used or expected to be used as a dwelling or~~
104 ~~residence for one or more human beings, including specifically~~
105 ~~and without limiting the generality of the foregoing:~~

106 ~~(1) A building, structure, or improvement assessed for~~
107 ~~purposes of state and county ad valorem taxation, as Class III~~
108 ~~single-family owner-occupied residential property.~~

109 ~~(2) A duplex or an apartment building.~~

110 ~~(3) Any mobile home or house trailer.~~

111 (2) The fee shall apply to all dwellings and business
112 properties in the geographic boundaries of the fire district,



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113 including, but not limited to, the following:

114 a. Buildings, structures, or other improvements
115 assessed for the purposes of state or county ad valorem
116 taxation as Class III single family owner-occupied or
117 renter-occupied residential property.

118 b. Dwelling units where each unit is separated by
119 structural partitions or walls and the units do not share
120 mechanical systems or utilities. Each unit shall have the fee
121 applied separately.

122 c. Portable or movable buildings, structures, or other
123 improvements that are used as a dwelling and connected to
124 utilities.

125 d. Recreational vehicles placed on owned or rented
126 property which are connected to utilities or furnished with
127 self-contained utilities. The fee shall not apply to
128 recreational vehicles that are in storage and not connected to
129 utilities, regardless of whether in commercial storage or on
130 the owner's property.

131 e. Mobile homes, tiny homes, and manufactured homes.

132 (3)a. If a dwelling or business property consists of
133 two or more units separately occupied or secured by different
134 owners, renters, or business entities, a separate fee shall be
135 assessed for each separate unit or space located within the
136 building, structure, or other improvement.

137 b. A business entity that operates from a dwelling, and
138 thereby makes the dwelling a business property, shall have the
139 fee apply to the building, structure, or improvement only
140 once.



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141 ~~(b)~~ (c) A building, structure, or other improvement
142 shall be classified as a dwelling for the purposes of this
143 ~~subpart~~ article notwithstanding either of the following:

144 (1) That it is wholly or partially vacant or
145 uninhabited at any time during the year for which a fire
146 protection service fee with respect thereto is or is to be
147 levied.

148 (2) That it is also used or expected to be used
149 simultaneously for a purpose, whether or not commercial in
150 nature, other than as a dwelling or residence.

151 ~~(e)~~ (d) The fire protection service fee shall not be
152 construed as a tax on property. The fees shall be levied for
153 the purpose of funding fire protection services to dwellings
154 and businesses under this subpart.

155 ~~(d)~~ (e) The fire protection fee for a district may not
156 be increased for a period of five years after approval of the
157 initial fire protection service fee. Any increase in the
158 amount of the fee shall not be effective until after the
159 approval at a referendum election held for the purpose of
160 increasing the fee.

161 ~~(e)~~ (f) If a majority of the votes cast at the election
162 are negative, another election for setting the amount of the
163 fire protection fee shall not be held for two years from the
164 time of the prior election. "

165 "§45-48-142.26

166 (a) (1) The revenue commissioner shall collect,
167 administer, and enforce the fire protection service fee ~~shall~~
168 ~~be collected, administered, and enforced as closely as~~



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169 possible at the same time, in the same manner, and under the
170 same requirements and laws as ~~are~~ the ad valorem taxes of the
171 state. In the case of mobile homes, the fee shall be
172 collected, administered, and enforced as closely as possible
173 at the same time, in the same manner, and under the same
174 requirements and laws as the annual registration fee for
175 manufactured homes provided in Section 40-12-255.

176 (2)a. The revenue commissioner shall collect a
177 delinquent fee of twenty-five dollars (\$25) from owners of
178 property subject to the fee under Section 45-48-142.24 who
179 have failed to pay their service fee by the time required by
180 the revenue commissioner.

181 b. The revenue commissioner shall issue citations to
182 owners of property covered under Section 45-48-142.24 for
183 failure to pay a fire service fee or a delinquent fee under
184 paragraph a.

185 (3) The proceeds of the collected fees, minus an
186 administration fee not to exceed five percent, shall be paid
187 to the respective volunteer fire districts. The delinquent fee
188 and citation fee imposed under subdivision (2) shall be
189 distributed in the same manner as the fire service fee.

190 (b) Funds paid to the volunteer fire districts shall
191 only be expended for fire protection and emergency services
192 purposes to include the purchase of vehicles and equipment,
193 daily operations, training, supplies, and insurances. Each
194 fire district receiving funds shall maintain financial records
195 in accordance with the Financial and Compliance Guidelines for
196 Volunteer Fire Departments, August 2009, of the Department of



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197 Examiners of Public Accounts.

198 (c) By September 15th of each year, the volunteer fire
199 district receiving fire protection service fees shall file a
200 financial statement with the county commission detailing the
201 receipt and expenditure of all funds generated by this subpart
202 during the previous 12-month period. The filing shall also
203 account for all unspent funds and whether the unspent funds
204 have been obligated. The county commission shall supply the
205 accounting forms to each eligible fire district.

206 (d) (1) The revenue commissioner shall issue monthly
207 fire protection service fee financial reports detailing the
208 assessment, collection, and distribution of the fee. The
209 revenue commissioner shall create separate reports for each
210 fire district.

211 (2) The revenue commissioner shall deliver a copy of
212 each report to the corresponding volunteer fire department,
213 the county commission, and the Marshall County Association of
214 Fire Departments and Rescue Squads. Once delivered, the
215 revenue commissioner shall make each report publicly
216 available."

217 Section 2. This act shall become effective on October
218 1, 2026.