

SB356 INTRODUCED



1 SB356
2 CX7IMWQ-1
3 By Senator Price (Constitutional Amendment)
4 RFD: Finance and Taxation General Fund
5 First Read: 10-Mar-26



SYNOPSIS:

This bill would propose an amendment to the Constitution of Alabama of 2022, relating to Chambers County, to levy a tax for fire protection purposes.

This bill would authorize the governing bodies of municipalities, unincorporated towns, and certain districts and authorities that use paid firefighters for fire protection to opt out of the tax.

This bill would also provide for the distribution of the proceeds of the tax.

A BILL
TO BE ENTITLED
AN ACT

To propose an amendment to the Constitution of Alabama of 2022, relating to Chambers County, to levy a tax for fire protection purposes; to authorize the governing bodies of municipalities, unincorporated towns, districts, and authorities where paid firefighters provide fire protection services to opt out of the tax; and to provide for the distribution of the tax proceeds.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. The following amendment to the Constitution



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of Alabama of 2022, is proposed:

PROPOSED AMENDMENT

(a) In addition to any other taxes levied and collected in Chambers County, there is levied, and shall be collected, a two mill ad valorem fire protection tax on all real property in Chambers County other than property described in subsection (c).

(b) The net proceeds of the fire protection tax shall be collected by the Chambers County Revenue Commissioner. The revenue commissioner shall distribute the proceeds to each association or other entity that exclusively provides volunteer fire protection services in Chambers County, whether existing or hereinafter created, proportionate to the area served by the respective association or entity as determined by the State Forestry Commission.

(c) Property owners who receive fire protection services from a paid municipal or town fire department or from a district or authority established pursuant to state or local law to provide fire protection services which pays firefighter personnel, in whole or in part, are exempt from the tax levied under subsection (a) if: (i) the governing body of the municipality or town providing the fire protection service adopts or has adopted an ordinance opting out of the levy and collection of the fire protection tax; or (ii) the board of directors of the district or authority providing the fire protection service adopts or has adopted a resolution opting out of the levy and collection of the fire protection tax.

(d) The proceeds from the fire protection tax may be



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expended for the acquisition of fire trucks, fire stations, fire equipment, communications, fire training, fire vehicle and station insurance, oil, gas, utilities, and vehicle or station repair. Proceeds may not be expended to pay salaries, administrative expenses, or other compensation.

(e) The Legislature, by local law, may provide for the further implementation and administration of this amendment.

Upon ratification of this constitutional amendment, the Code Commissioner shall number and place this amendment as appropriate in the constitution omitting this instructional paragraph and may make the following nonsubstantive revisions: change capitalization, hierarchy, spelling, and punctuation for purposes of style and uniformity; correct manifest grammatical, clerical, and typographical errors; revise internal or external citations and cross-references; harmonize language; and translate effective dates.

END PROPOSED AMENDMENT

Section 2. An election upon the proposed amendment shall be held at the statewide general election on November 3, 2026, in accordance with Sections 284, 284.01, and 285 of the Constitution of Alabama of 2022, and the election laws of this state. The appropriate election official shall assign a ballot number for the proposed constitutional amendment on the election ballot and shall set forth the following description of the substance or subject matter of the proposed constitutional amendment:

"Relating to Chambers County, proposing an amendment to the Constitution of Alabama of 2022, to levy a property tax of



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two mills to support volunteer fire departments, and to exempt areas of the county from the tax where a paid fire department provides fire protection service and the governing body of the municipality, town, district, or authority that provides said fire protection service to that area opts out of the tax.

Proposed by Act ____."

This description shall be followed by the following language:

"Yes() No()."

Section 3. The proposed amendment shall become valid as part of the Constitution of Alabama of 2022, when approved by a majority of the qualified electors voting thereon.