

SB359 INTRODUCED



1 SB359
2 ZQ61TKR-1
3 By Senator Price (Constitutional Amendment)
4 RFD: Veterans, Military Affairs and Public Safety
5 First Read: 10-Mar-26



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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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29 of Alabama of 2022, is proposed:

30 PROPOSED AMENDMENT

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

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

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

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



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

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

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

73 END PROPOSED AMENDMENT

74 Section 2. An election upon the proposed amendment
75 shall be held at the statewide general election on November 3,
76 2026, in accordance with Sections 284, 284.01, and 285 of the
77 Constitution of Alabama of 2022, and the election laws of this
78 state. The appropriate election official shall assign a ballot
79 number for the proposed constitutional amendment on the
80 election ballot and shall set forth the following description
81 of the substance or subject matter of the proposed
82 constitutional amendment:

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



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

90 Proposed by Act ____."

91 This description shall be followed by the following
92 language:

93 "Yes() No()."

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