

1 SB227
2 164695-2
3 By Senator Singleton (Constitutional Amendment)
4 RFD: Finance and Taxation Education
5 First Read: 12-MAR-15

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8 SYNOPSIS: Under existing law, the state levies an ad
9 valorem tax of 6.5 mills on each dollar of taxable
10 assessed value of property.

11 This bill would propose an amendment to the
12 Constitution of Alabama of 1901, to authorize an
13 additional levy of ad valorem tax of up to 8.5
14 mills. The proceeds of the additional tax would be
15 dedicated to K-12 public schools.

16
17 A BILL
18 TO BE ENTITLED
19 AN ACT
20

21 To propose an amendment to the Constitution of
22 Alabama of 1901, to authorize an additional levy of state ad
23 valorem tax of up to 8.5 mills, and to provide that the
24 proceeds from the tax will be dedicated for K-12 public
25 schools.

26 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. The following amendment to the
2 Constitution of Alabama of 1901, as amended, is proposed and
3 shall become valid as a part thereof when approved by a
4 majority of the qualified electors voting thereon and in
5 accordance with Sections 284, 285, and 287 of the Constitution
6 of Alabama of 1901, as amended:

7 PROPOSED AMENDMENT

8 (a) In addition to all ad valorem taxes presently
9 levied by the state, there is hereby authorized an additional
10 levy of ad valorem tax of up to 8.5 mills to be effective for
11 taxes that become due and payable on October 1, 2017 and each
12 tax year thereafter. There shall be no replacement from income
13 tax receipts for property tax relief as provided in Amendment
14 No. 61 of the Constitution of Alabama of 1901, and in Section
15 40-18-58, Code of Alabama 1975, on the additional tax
16 authorized by this amendment. The net proceeds from the tax
17 authorized by this amendment shall be deposited into the
18 Public School Fund for the benefit of K-12 public schools in
19 the state.

20 (b) The Legislature shall appropriate the receipts
21 from the tax authorized in subsection (a) from the Public
22 School Fund for K-12 public schools in the state.

23 Section 2. An election upon the proposed amendment
24 shall be held in accordance with Sections 284 and 285 of the
25 Constitution of Alabama of 1901, as amended, and the election
26 laws of this state.

1 Section 3. The appropriate election official shall
2 assign a ballot number for the proposed constitutional
3 amendment on the election ballot and shall set forth the
4 following description of the substance or subject matter of
5 the proposed constitutional amendment:

6 "Proposing an amendment to the Constitution of
7 Alabama of 1901, to authorize an additional levy of ad valorem
8 tax of up to 8.5 mills with the proceeds of the additional tax
9 to be distributed to K-12 public schools.

10 Proposed by Act _____."

11 This description shall be followed by the following
12 language: "Yes () No ()."