SB227

164695-2

By Senator Singleton (Constitutional Amendment)

RFD: Finance and Taxation Education

First Read: 12-MAR-15
SYNOPSIS: Under existing law, the state levies an ad
valorem tax of 6.5 mills on each dollar of taxable
assessed value of property.
This bill would propose an amendment to the
Constitution of Alabama of 1901, to authorize an
additional levy of ad valorem tax of up to 8.5
mills. The proceeds of the additional tax would be
dedicated to K-12 public schools.

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:
Section 1. The following amendment to the Constitution of Alabama of 1901, as amended, is proposed and shall become valid as a part thereof when approved by a majority of the qualified electors voting thereon and in accordance with Sections 284, 285, and 287 of the Constitution of Alabama of 1901, as amended:

PROPOSED AMENDMENT

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

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

Section 2. An election upon the proposed amendment shall be held in accordance with Sections 284 and 285 of the Constitution of Alabama of 1901, as amended, and the election laws of this state.
Section 3. 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:

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

Proposed by Act ________." 

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