

1 HB337
2 174501-1
3 By Representatives Ball, Daniels, Hall, Sanderford and
4 Whorton (R)
5 RFD: Ways and Means Education
6 First Read: 25-FEB-16

2
3
4
5
6
7
8 SYNOPSIS: This bill would establish the Student and
9 Taxpayer Fairness Act of 2016.

10 This bill would require, when no agreement
11 is reached among the local boards of education
12 serving students who reside within the county, that
13 countywide taxes collected for educational purposes
14 be equitably distributed to those local boards of
15 education.

16 This bill would clarify that a city board of
17 education of a municipality located within more
18 than one county is considered a local board of
19 education in all of those counties.

20 This bill would also require the State
21 Superintendent of Education to determine the pro
22 rata distribution of countywide taxes collected for
23 educational purposes within a county to be based on
24 the determination of total calculated costs of the
25 Foundation Program for each local board of
26 education.

1 A BILL
2 TO BE ENTITLED
3 AN ACT
4

5 To amend Section 16-13-31, Code of Alabama 1975,
6 relating to the apportionment of countywide taxes under the
7 Foundation Program; to establish the Student and Taxpayer
8 Fairness Act of 2016; to require, when no agreement is reached
9 among the local boards of education serving students who
10 reside within the county, that countywide taxes collected for
11 educational purposes be equitably distributed to those local
12 boards of education; to clarify that a city board of education
13 of a municipality located in more than one county is
14 considered a local board of education in all those counties;
15 and to require the State Superintendent of Education to
16 determine the pro rata distribution based on the determination
17 of total calculated costs of the Foundation Program for each
18 local board of education.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. This act shall be known and may be cited
21 as the Student and Taxpayer Fairness Act of 2016.

22 Section 2. Section 16-13-31 of the Code of Alabama
23 1975, is amended to read as follows:

24 "§16-13-31.

25 "(a) The tax ~~collector/revenue~~ collector or revenue
26 commissioner of each county ~~must~~ shall keep a record of all

1 receipts and disbursements of school funds of ~~his/her~~ his or
2 her county to the local boards of education of the county.

3 "(b) The tax ~~collector/revenue~~ collector or revenue
4 commissioner of each county shall ~~apportion county-wide~~
5 distribute a pro rata share of any countywide taxes collected
6 for ~~the educational~~ purposes of ~~participating in the~~
7 ~~Foundation Program~~ to each local board of education in the
8 county on the basis of the total calculated costs of the
9 Foundation Program for those local boards of education ~~within~~
10 ~~the county~~ as determined by the State Superintendent of
11 Education, who shall take into account the residence of the
12 students included in the Foundation Program calculation when
13 making the determination of the pro rata share for each local
14 board of education. The total calculated costs of the
15 Foundation Program for each local board of education shall be
16 the sum of state funds received from the Foundation Program
17 and the amount of local effort required pursuant to paragraph
18 a. of subdivision (3) of subsection (b) of Section 16-13-231.

19 "(c) The apportionment and distribution of
20 countywide taxes ~~collected for the purposes of participating~~
21 ~~in the Foundation Program~~ as determined in ~~Section 16-13-31(b)~~
22 subsection (b) shall be used unless the local boards of
23 education in a county sign a mutual agreement and secure the
24 approval of the State Superintendent of Education to use some
25 other plan involving desirable special adjustments and
26 distribution.

1 "(d) If the corporate limits of a municipality
2 having a city board of education are located in more than one
3 county, the city board of education shall receive a pro rata
4 distribution of all tax revenues collected countywide for
5 educational purposes in each county where the corporate limits
6 of the municipality are located. The pro rata share shall be
7 determined by the State Superintendent of Education on the
8 same basis as the total calculated costs for the Foundation
9 Program for those local boards of education located in whole
10 or in part within the county, taking into consideration the
11 residence of those students who are included in the Foundation
12 Program calculation."

13 Section 3. This act shall become effective
14 immediately following its passage and approval by the
15 Governor, or its otherwise becoming law.