

1 SB221  
2 164783-3  
3 By Senator Waggoner (Constitutional Amendment)  
4 RFD: Local Legislation, Jefferson County  
5 First Read: 11-FEB-16

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8 SYNOPSIS: This bill would propose a local  
9 constitutional amendment relating to Jefferson  
10 County to authorize the governing body of the  
11 county to levy and collect a special school  
12 district ad valorem tax in each school district in  
13 the county subject to an election in the school  
14 district and to provide for the use of the proceeds  
15 for public school purposes in the district where  
16 levied.

17  
18 A BILL  
19 TO BE ENTITLED  
20 AN ACT  
21

22 To propose a local constitutional amendment relating  
23 to Jefferson County to authorize the governing body of the  
24 county to levy and collect a special school district ad  
25 valorem tax in each school district subject to an election in  
26 the school district and to provide for the use of the proceeds  
27 for public school purposes in the district where levied.

1 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

2 Section 1. The following amendment to the  
3 Constitution of Alabama of 1901, is proposed and shall become  
4 valid as a part of the Constitution when all requirements of  
5 this act are fulfilled:

6 PROPOSED AMENDMENT

7 SPECIAL PUBLIC SCHOOL DISTRICT TAX IN JEFFERSON  
8 COUNTY

9 1. For public school purposes, as herein provided,  
10 in addition to any taxes now authorized, or that may hereafter  
11 be authorized, by the Constitution and laws of the State of  
12 Alabama, and notwithstanding any provision of the laws of the  
13 State of Alabama or of this Constitution to the contrary,  
14 including, without limitation, any restriction or limitation  
15 upon the amount, rate, levy, or collection of ad valorem taxes  
16 otherwise provided in Section 217, or any successor or other  
17 provision, of this Constitution, as at any time amended, the  
18 governing body of Jefferson County, Alabama, shall have the  
19 authority and power to levy and collect, in the several school  
20 districts in Jefferson County, Alabama, subject to an election  
21 in each such school district as hereinafter provided, a  
22 special school district tax at a rate not exceeding  
23 seventy-five cents (\$0.75) on each one hundred dollars (\$100)  
24 of taxable property in such school district as assessed for  
25 state taxation. The amounts payable with respect to any tax  
26 levied under the authority of this amendment: (a) shall not be  
27 subject to any limitation or restriction upon the amounts of

1 ad valorem taxes payable by any taxpayer under Section 217 (or  
2 any successor provision) or any other provision of this  
3 Constitution, as at any time amended, with respect to any  
4 class or item of taxable property; (b) shall not be taken into  
5 account in determining whether such limitation or restriction  
6 shall have been exceeded in any tax year; (c) shall not be  
7 subtracted from the total amount of tax due by any taxpayer if  
8 such amounts are in excess of the amount of tax otherwise  
9 permitted by such limitation or restriction; and (d) shall be  
10 payable in full regardless of whether such amounts, or any  
11 portion thereof, are in excess of such limitation or  
12 restriction. Multiple school district taxes may be levied in  
13 any school district under the authority hereof, provided the  
14 aggregate rate of such taxes is less than or equal to the rate  
15 provided herein. The levy and collection of any school  
16 district tax hereunder, prior to, upon, or after the  
17 expiration thereof, may be continued and renewed for such  
18 rate, duration, and purpose as shall then be determined, in  
19 the manner and subject to the requirements hereof for the levy  
20 of a school district tax. The duration of time of the levy of  
21 a tax hereunder shall not exceed 30 years from October 1 next  
22 succeeding the date of the election held hereunder with  
23 respect to such tax.

24 2. A school district tax shall be levied hereunder  
25 only if the rate of such tax, the time such tax is to  
26 continue, and the purpose or purposes thereof shall have first  
27 been submitted to the vote of the qualified electors in the

1 school district in which such tax is proposed at an election  
2 held as provided herein and a majority of such qualified  
3 electors voting at such election shall have voted in favor of  
4 the levy and collection of such tax. Each election on a school  
5 district tax authorized hereunder shall be called, held, and  
6 conducted, and the results declared, in the same manner as at  
7 any time provided by law with respect to school district taxes  
8 authorized by Section 2 of Amendment No. 3 to the Constitution  
9 of Alabama of 1901, as amended. Multiple elections may be held  
10 under the authority hereof in any school district, at any time  
11 and from time to time, to present a proposal to levy a school  
12 district tax hereunder, to present a proposal to levy a school  
13 district tax hereunder that shall have failed in a previous  
14 election hereunder, and to present a proposal to continue and  
15 renew the levy of a school district tax that shall have been  
16 theretofore levied hereunder.

17 3. A "school district" within the meaning hereof  
18 shall include (i) any city in Jefferson County, Alabama,  
19 having a city board of education, (ii) any school district in  
20 Jefferson County, Alabama, of which an incorporated  
21 municipality is a part, and (iii) any school district in  
22 Jefferson County, Alabama, now existing or hereafter formed as  
23 may be approved, created, or designated by the County Board of  
24 Education of Jefferson County, Alabama, (and any successor),  
25 including, without limitation, a school district approved or  
26 designated by such board solely for purposes of the school  
27 district tax authorized hereunder. Any such school district

1 which is approved, created, or designated by the County Board  
2 of Education of Jefferson County (or any successor) is herein  
3 defined as a "County School Tax District." The County Board of  
4 Education of Jefferson County, Alabama, (and any successor),  
5 may from time to time, without the necessity of any election,  
6 change the boundaries of any County School Tax District, or  
7 consolidate any two or more County School Tax Districts, if  
8 the taxes authorized to be levied for public school purposes  
9 in all of the territory in such district after such change of  
10 boundaries or consolidation is effected shall be at the same  
11 aggregate rate and for the same duration of time; provided,  
12 that nothing contained herein shall be construed to impair or  
13 permit the impairment of the obligation of any contract  
14 created with respect to any obligations or securities  
15 theretofore incurred or issued with respect to any County  
16 School Tax District; provided, further, the foregoing shall  
17 not operate or be construed to abridge or affect any existing  
18 authority or power conferred on the County Board of Education  
19 of Jefferson County, Alabama, (and any successor), by any  
20 existing law, but shall be in addition thereto.

21 4. The proceeds of each school district tax levied  
22 hereunder shall be (i) collected by the Tax Collector of  
23 Jefferson County, Alabama, (or any successor to the functions  
24 thereof) in the same manner and under the same requirements  
25 and laws as the taxes of the State of Alabama are collected  
26 and (ii) delivered by such tax collector (or successor) to the

1 local board of education having control and supervision of the  
2 public schools in such school district.

3 5. The proceeds of any school district tax levied  
4 under the authority hereof shall be used, as provided herein,  
5 for the exclusive benefit of the school district in which such  
6 school district tax is levied.

7 6. The "public school purposes" for which the  
8 proceeds of any school district tax levied under the authority  
9 hereof may be used include: (i) any lawful purpose for which  
10 the local board of education in receipt of such proceeds may  
11 apply or expend public funds and (ii) the dedication,  
12 designation, or pledge of all or any part of such proceeds for  
13 the benefit or payment of any indebtedness or obligations (of  
14 any kind or nature) of the local board of education entitled  
15 to receive such proceeds.

16 7. Anything in this Constitution to the contrary  
17 notwithstanding, all ad valorem taxes for public school  
18 purposes or educational purposes in Jefferson County, Alabama,  
19 and in any school district in Jefferson County, Alabama, which  
20 shall have been approved by the appropriate electorate prior  
21 to March 1, 2015, and the levy and collection thereof from the  
22 date of the initial levy thereof, are hereby authorized,  
23 ratified, and confirmed regardless of any constitutional or  
24 statutory ambiguities, defects, errors, or omissions in the  
25 authorization thereof or the election thereon, or in any act  
26 of the Legislature with respect thereto; provided, however,  
27 the authorization, confirmation, and ratification effected

1 hereby shall not be applicable to any tax the validity of  
2 which is being challenged in appropriate judicial proceedings  
3 in any court of competent jurisdiction on the date on which  
4 the act proposing this amendment is adopted.

5 8. This amendment shall be self-executing and no  
6 enabling legislation shall be necessary.

7 Section 2. An election upon the proposed amendment  
8 shall be held in accordance with Amendment 555 to the  
9 Constitution of Alabama of 1901, now appearing as Section  
10 284.01 of the Official Recompilation of the Constitution of  
11 Alabama of 1901, as amended, and the election laws of this  
12 state.

13 Section 3. The appropriate election official shall  
14 assign a ballot number for the proposed constitutional  
15 amendment on the election ballot and shall set forth the  
16 following description of the substance or subject matter of  
17 the proposed constitutional amendment:

18 "Relating to Jefferson County, proposing an  
19 amendment to the Constitution of Alabama of 1901, to authorize  
20 the governing body of the county to levy and collect a special  
21 public school district ad valorem tax in each school district  
22 in the county subject to an election in the school district  
23 and to provide for the use of the proceeds for public school  
24 purposes in the district where levied."

25 "Proposed by Act \_\_\_\_\_"

26 This description shall be followed by the following  
27 language:



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"Yes ( ) No ( )."