

1 HB502  
2 184905-1  
3 By Representatives Tuggle, Johnson (R) and Hurst  
4 (Constitutional Amendment)  
5 RFD: State Government  
6 First Read: 11-APR-17

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8 SYNOPSIS: Under existing law, property that has been  
9 acquired by the Forever Wild Land Trust is not  
10 subject to ad valorem taxation.

11 This bill proposes a constitutional  
12 amendment that would require the Forever Wild Land  
13 Trust to annually reimburse the amount of any ad  
14 valorem tax revenue lost as a result of property  
15 previously subject to ad valorem tax being acquired  
16 by the Forever Wild Land Trust, which monies shall  
17 be paid to the county tax official in each county  
18 where the property has been acquired and  
19 distributed as other ad valorem tax proceeds.

20  
21 A BILL  
22 TO BE ENTITLED  
23 AN ACT

24  
25 Proposing an amendment to the Constitution of  
26 Alabama of 1901, to require the Forever Wild Land Trust to  
27 annually reimburse the amount of any ad valorem tax revenue

1 lost as a result of property previously subject to ad valorem  
2 tax being acquired by the Forever Wild Land Trust; and to  
3 provide that reimbursed monies shall be paid to the county tax  
4 official in each county where the property has been acquired  
5 and distributed as other ad valorem tax proceeds.

6 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

7 Section 1. The following amendment to the  
8 Constitution of Alabama of 1901, as amended, is proposed and  
9 shall become valid as a part thereof when approved by a  
10 majority of the qualified electors voting thereon and in  
11 accordance with Sections 284, 285, and 287 of the Constitution  
12 of Alabama of 1901, as amended:

13 PROPOSED AMENDMENT

14 (a) Beginning with the ad valorem tax year  
15 commencing after ratification of this amendment and continuing  
16 each year thereafter, the Forever Wild Land Trust shall  
17 reimburse the amount of any ad valorem tax revenue lost as a  
18 result of property previously subject to ad valorem tax being  
19 acquired by the Forever Wild Land Trust. Payment shall be made  
20 from monies received pursuant to Amendment 860 of the  
21 Constitution of Alabama of 1901 or otherwise. The amount due  
22 to be paid each year shall be determined by the county tax  
23 official in each county where the property has been acquired  
24 by the Forever Wild Land Trust and shall be in an amount equal  
25 to the amount of ad valorem tax revenue lost in the affected  
26 county on property in the county that has been acquired by the  
27 Forever Wild Land Trust. This provision applies to property

1 acquired by the Alabama Forever Wild Land Trust prior to or  
2 after ratification of this amendment.

3 (b) The amount to be reimbursed each year shall be  
4 the amount of ad valorem tax that would have been assessed on  
5 property if the property had not been acquired by the Forever  
6 Wild Land Trust. The county tax official in a county where  
7 property has been acquired by the Forever Wild Land Trust  
8 shall determine and report in writing the amount of ad valorem  
9 taxes that would have been assessed on the property on October  
10 1 of the reporting year if the property had not been acquired  
11 by the Forever Wild Land Trust. The county tax official shall  
12 submit the written report to the Board of Trustees of the  
13 Forever Wild Land Trust not later than December 31 of each  
14 year setting out the amount to be reimbursed to the county by  
15 the board.

16 (c) The monies paid from the Forever Wild Land Trust  
17 for lost ad valorem tax as a result of the acquisition of  
18 property previously subject to ad valorem tax shall be a first  
19 priority payment made by the Forever Wild Land Trust each  
20 year. The payments shall be distributed to the county tax  
21 official in each county where payment is due, but no later  
22 than April 1 of each year. The county tax official shall  
23 distribute monies paid as lost ad valorem tax pursuant to this  
24 amendment in the same manner as other ad valorem tax proceeds  
25 are distributed pursuant to this constitution or the general  
26 laws of the state.

1 (d) The Legislature may enact general laws to  
2 provide procedures, including due dates, for assessment,  
3 collection, and distribution of monies due to be paid from the  
4 Forever Wild Land Trust pursuant to this amendment.

5 Section 2. An election upon the proposed amendment  
6 shall be held in accordance with Sections 284 and 285 of the  
7 Constitution of Alabama of 1901, now appearing as Sections 284  
8 and 285 of the Official Recompilation of the Constitution of  
9 Alabama of 1901, as amended, and the election laws of this  
10 state.

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

16 "Proposing an amendment to the Constitution of  
17 Alabama of 1901, to require the Forever Wild Land Trust to  
18 annually reimburse the amount of any ad valorem tax revenue  
19 lost as a result of property previously subject to ad valorem  
20 tax being acquired by the Forever Wild Land Trust, which  
21 monies shall be paid to the county tax official in each county  
22 wherein property has been acquired and distributed as other ad  
23 valorem tax proceeds.

24 "Proposed by Act \_\_\_\_\_."

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

27 "Yes ( ) No ( )."

