

1 SB138
2 216647-1
3 By Senator Chambliss (Constitutional Amendment)
4 RFD: Local Legislation
5 First Read: 01-FEB-22

1
2
3
4
5
6
7
8 SYNOPSIS: This bill would propose a local
9 constitutional amendment relating to Autauga County
10 to provide for the levy and collection of a special
11 school district ad valorem tax in a special school
12 tax district composed of the Central and Daniel
13 Pratt school zones in the county and would provide
14 for the use of the proceeds for public school
15 purposes in the special school tax 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 Autauga County to provide for the levy and collection of a
24 special school tax district ad valorem tax in a special school
25 tax district composed of the Central and Daniel Pratt school
26 zones; and to provide for the use of the proceeds for public

1 school purposes in the special school tax district where
2 levied.

3 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

8 PROPOSED AMENDMENT

9 SPECIAL PUBLIC SCHOOL DISTRICT AD VALOREM TAX IN THE
10 CENTRAL AND DANIEL PRATT SCHOOL ZONES OF AUTAUGA COUNTY

11 Section 1. For public school purposes, in addition
12 to any taxes now authorized, or that may hereafter be
13 authorized, by the Constitution and laws of the State of
14 Alabama, and notwithstanding any provision of the laws of the
15 State of Alabama or of this Constitution to the contrary,
16 including, without limitation, any restriction or limitation
17 upon the amount, rate, levy, or collection of ad valorem taxes
18 otherwise provided in Section 217, or any successor or other
19 provision, of this Constitution, as at any time amended, there
20 is levied and shall be collected in a special school tax
21 district in Autauga County composed of the Central and Daniel
22 Pratt school zones, a special school district ad valorem tax
23 not exceeding \$1.50 on each one hundred dollars (\$100) (15
24 mills) of taxable property in the school tax district as
25 assessed for state taxation. The amounts payable with respect
26 to any tax levied under the authority of this amendment: (a)
27 shall not be subject to any limitation or restriction upon the

1 amounts of ad valorem taxes payable by any taxpayer under
2 Section 217 or any successor provision or any other provision
3 of this Constitution, as at any time amended, with respect to
4 any class or item of taxable property; (b) shall not be taken
5 into account in determining whether such limitation or
6 restriction shall have been exceeded in any tax year; (c)
7 shall not be subtracted from the total amount of tax due by
8 any taxpayer if the amounts are in excess of the amount of tax
9 otherwise permitted by the limitation or restriction; and (d)
10 shall be payable in full regardless of whether the amounts, or
11 any portion thereof, are in excess of the limitation or
12 restriction.

13 Section 2. For purposes of this amendment; the
14 following terms have the following meanings:

15 (1) CENTRAL AND DANIEL PRATT SCHOOL ZONES. The
16 Central and Daniel Pratt school zones as those school zones
17 are geographically defined by the Autauga County Board of
18 Education on January 1, 2022.

19 (2) SPECIAL SCHOOL TAX DISTRICT. A special school
20 tax district for the purpose of this amendment composed of the
21 Central and Daniel Pratt school zones.

22 Section 3. If the special school ad valorem tax is
23 approved by a majority of electors in the Central and Daniel
24 Pratt school zones voting on this amendment in the special
25 school tax district at the election on the adoption of this
26 amendment, no further election shall be required and the
27 special school district ad valorem tax shall be levied and

1 collected for the ad valorem tax year commencing on October 1,
2 2022, and each ad valorem tax year thereafter.

3 Section 4. The proceeds of each school district tax
4 levied pursuant to the amendment shall be collected by the
5 Revenue Commissioner of Autauga County in the same manner and
6 under the same requirements and laws as other ad valorem taxes
7 are collected by the Revenue Commissioner and shall be
8 delivered to the Autauga County Board of Education having
9 control and supervision of the public schools in the special
10 school tax district.

11 Section 5. The proceeds of the special tax school
12 district tax levied under this amendment shall be used for
13 public school purposes for the exclusive benefit of the
14 special school tax district in which the special school tax
15 district is levied.

16 Section 6. The "public school purposes" for which
17 the proceeds of the special school tax district levied under
18 this amendment may be used include the following:

19 (1) Any lawful purpose for which the Autauga County
20 Board of Education in receipt of the proceeds may apply or
21 expend public funds.

22 (2) The dedication, designation, or pledge of all or
23 any part of the proceeds for the benefit or payment of any
24 indebtedness or obligation of any kind or nature of the
25 Autauga County Board of Education.

26 Section 7. This amendment shall be self-executing
27 and no enabling legislation shall be necessary.

1 Upon ratification of this constitutional amendment
2 and contingent upon the ratification of the Constitution of
3 Alabama of 2022, the Code Commissioner shall number and place
4 this amendment as appropriate in the constitution based upon a
5 logical sequence and the particular subject or topic of the
6 amendment. In this amendment, the Code Commissioner may change
7 capitalization, spelling, and punctuation for the purpose of
8 style and uniformity; correct manifest grammatical, clerical,
9 and typographical errors; and correct incorrect
10 cross-references. When publishing the Constitution of Alabama
11 of 2022, as amended, the Code Commissioner may omit this
12 instructional paragraph.

13 END OF PROPOSED AMENDMENT

14 Section 2. An election upon the proposed amendment
15 shall be held at the general election in 2022 in accordance
16 with Section 284.01 of the Constitution of Alabama of 1901,
17 now appearing as Section 284.01 of the Official Recompilation
18 of the Constitution of Alabama of 1901, as amended, and the
19 election laws of this state.

20 Section 4. The appropriate election official shall
21 assign a ballot number for the proposed constitutional
22 amendment on the election ballot and shall set forth the
23 following description of the substance or subject matter of
24 the proposed constitutional amendment:

25 "Relating to Autauga County, proposing an amendment
26 to the Constitution of Alabama of 1901, to authorize the levy
27 and collection of a special public school district ad valorem

1 tax in a special school tax district composed of the Central
2 and Daniel Pratt school zones in the county and to provide for
3 the use of the proceeds for public school purposes in the
4 special school tax district where levied."

5 "Proposed by Act _____"

6 This description shall be followed by the following
7 language:

8 "Yes () No ()."