

1 SB383
2 199207-1
3 By Senator Jones (N & P)
4 RFD: Local Legislation
5 First Read: 07-MAY-19

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Etowah County; to authorize the Etowah
14 County Commission to exercise certain additional powers,
15 including the power to levy and collect additional privilege
16 license taxes, excise taxes, alcoholic beverage taxes, and
17 sales and use taxes, the power to abate nuisances, and the
18 power to impose a late fee on county ad valorem taxes; and to
19 authorize referendums on the powers granted by this act.

20 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

21 Section 1. (a) This act shall apply only in Etowah
22 County.

23 (b) This act shall be known and may be cited as the
24 Etowah County Limited Home Rule Act.

25 Section 2. The Etowah County Commission is granted
26 the limited home rule powers as provided in this act.

1 Section 3. Subject to any limitation of the
2 Constitution of Alabama of 1901, or of any general law of this
3 state, in addition to any taxes levied or authorized to be
4 levied by law, the county commission of Etowah County may levy
5 and collect additional privilege license taxes, excise taxes,
6 and sales and use taxes. The revenue from any of the taxes
7 authorized pursuant to this section shall be deposited in the
8 county treasury to be distributed by the county commission as
9 follows:

10 (1) If an excise tax on gasoline and motor fuels is
11 levied pursuant to this act, one-third of the net proceeds
12 from the excise tax shall be deposited into the Etowah County
13 Road and Bridge Fund, to be expended by the county for the
14 maintenance, improvement, replacement, and construction of
15 roads and bridges in the county. The remaining two-thirds of
16 the net proceeds of the excise tax shall be deposited in a
17 separate account in the county treasury designated the Etowah
18 County Major Infrastructure Projects Fund which shall be used
19 for paying the county's matching share for the following major
20 Alabama Department of Transportation (ALDOT) projects: A new
21 I-759 connector, also known as the eastern connector; a new
22 northbound bridge over the Coosa River on State Highway 77 in
23 Southside; and the widening of U.S. Highway 411 in Etowah
24 County. After the completion of these projects, other major
25 road construction projects may be funded. No funds may be
26 released or pledged from the Etowah County Major
27 Infrastructure Projects Fund to fund an ALDOT construction

1 project except upon approval by a majority vote of the members
2 of the Alabama Senate and Alabama House of Representatives
3 representing Etowah County. The approval may include an
4 agreement with ALDOT concerning the timing of the release of
5 funds and the manner of financing to be used.

6 (2) If any other tax is levied pursuant to this act,
7 one-half of the net proceeds from any tax shall be retained in
8 the Etowah County General Fund and used for county purposes
9 and the remaining one-half of the proceeds shall be further
10 distributed to the Etowah County Economic Alliance to be used
11 for salaries, for daily operations, and for the advancement,
12 development, and promotion of the Little Canoe Creek Megasite.
13 After a period of 12 years after the levy of the tax or after
14 the Little Canoe Creek Megasite is sold, leased, or otherwise
15 under a state project agreement, the Etowah County Economic
16 Alliance, by majority vote, may allocate this revenue towards
17 other projects related to industrial recruitment and economic
18 development.

19 Section 4. (a) Subject to any limitation of the
20 Constitution of Alabama of 1901, and in addition to any other
21 law in this state in any case not otherwise provided by
22 general law, the Etowah County Commission may enact ordinances
23 to require the owner of property to abate nuisances dangerous
24 to the health, safety, and welfare of citizens of the county
25 outside of the corporate limits of any municipality in the
26 county and if the owner of the property refuses to abate the
27 nuisance after notice and a hearing, the county may abate the

1 nuisance and place a lien on the property to recover the
2 costs.

3 (b) This section shall not apply to any property
4 used for agricultural purposes.

5 Section 5. (a) In addition to any penalty imposed by
6 law for the late payment of ad valorem taxes in Etowah County,
7 the Etowah County Commission by ordinance may impose a
8 delinquent payment penalty in the amount of two dollars (\$2)
9 per day on that portion of ad valorem taxes due to the county
10 as prescribed on each bill of assessment distributed, as
11 provided by law, to property owners in the county. The
12 additional penalty imposed for late payment of the county
13 portion of any ad valorem taxes due shall be administered and
14 collected in the same manner as now prescribed by law for any
15 existing delinquent payment penalties on taxes including the
16 placement of liens on properties on which payment of the taxes
17 may be delinquent. It is the express intent of this section
18 that the additional penalty herein imposed shall apply only to
19 the county portion of any ad valorem taxes due and payable as
20 provided by law and that the additional penalty shall not be
21 applicable to any state or local ad valorem taxes due and
22 payable as provided by law.

23 (b) The proceeds of the additional penalty on the
24 county ad valorem taxes imposed by this section, less costs of
25 administration, shall be distributed as follows 43.75 percent
26 to the Etowah County General Fund for county purposes; 43.75
27 percent to the Etowah County Economic Alliance; and 12.5

1 percent to the Revenue Commissioner's Special Fund for the
2 payment of reasonable and necessary expenses incurred in
3 carrying out the official duties of the Office of the Revenue
4 Commissioner. Revenue distributed to the Etowah County
5 Economic Alliance may be used for salaries, daily operations,
6 and for the advancement, development, and promotion of the
7 Little Canoe Creek Megasite. After a period of 12 years or
8 after the Little Canoe Creek Megasite is sold, leased, or
9 otherwise under a state project agreement, the Etowah County
10 Economic Alliance, by majority vote, may use this revenue
11 towards other projects related to industrial recruitment and
12 economic development.

13 Section 6. Any additional power and authority
14 granted to the county commission pursuant to this act shall
15 become law either with or without a referendum in the sole
16 discretion of the county commission. In the event the county
17 commission enacts an ordinance which shall become law only
18 upon approval of a majority of those voting in an election
19 called for by the county commission for that purpose, the
20 election shall be held not less than 30 days nor more than 90
21 days after the county commission adopts a resolution to levy
22 the tax subject to the referendum.

23 Section 7. The provisions of this act shall be
24 supplemental and cumulative to any and all other laws or parts
25 of laws relating to the authority of Etowah County.

1 Section 8. This act shall become effective
2 immediately following its passage and approval by the
3 Governor, or its otherwise becoming law.