

**HB175 ENROLLED**



1 HB175  
2 EWL899C-2  
3 By Representatives Almond, Bolton, Brinyark, Travis,  
4 McCampbell, England (N & P)  
5 RFD: Tuscaloosa County Legislation  
6 First Read: 15-Feb-24



## HB175 Enrolled

1 Enrolled, An Act,

2 To authorize the governing body of the City of  
3 Tuscaloosa, pursuant to Section 217 of the Constitution of  
4 Alabama of 2022, to increase, for public school purposes, the  
5 rate at which there is levied and collected by the city, on  
6 all taxable property situated within the city, the ad valorem  
7 tax authorized in Section 216.03 of the Constitution of  
8 Alabama of 2022, to a maximum rate for any tax year of the  
9 city, which is equal to \$2.50 on each one hundred dollars  
10 (25.0 mills on each dollar) of assessed value.

11 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

12 Section 1. For the purposes of this act, the following  
13 words have the following meanings:

14 (1) AD VALOREM TAX. The ad valorem tax authorized in  
15 Section 216.03 of the Constitution of Alabama of 2022, and  
16 levied and collected on all taxable property in the city,  
17 being originally levied at the rate of 10 mills on each dollar  
18 of assessed value and, pursuant to proceedings heretofore  
19 taken under Amendment No. 325 and Amendment No. 373, presently  
20 levied at the rate of 13.5 mills on each dollar of assessed  
21 value.

22 (2) ALABAMA CONSTITUTION. The Constitution of Alabama  
23 of 2022.

24 (3) AMENDMENT NO. 325. Amendment No. 325 of the  
25 Constitution of Alabama of 1901.

26 (4) AMENDMENT NO. 373. Amendment No. 373 of the  
27 Constitution of Alabama of 1901.

28 (5) CITY. The City of Tuscaloosa.



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29 (6) CITY COUNCIL. The City Council of the City of  
30 Tuscaloosa.

31 (7) SCHOOL BOARD. The Tuscaloosa City Board of  
32 Education.

33 (8) SCHOOL FUNDING PROPOSAL. The proposal to increase  
34 the rate at which the ad valorem tax is authorized to be  
35 levied and collected to a maximum rate, for any tax year of  
36 the city, which is equal to \$2.50 on each \$100 (25.0 mills on  
37 each dollar) of assessed value, an increase of up to 11.5  
38 mills on each dollar of assessed value and which increase is  
39 to be paid over to the school board and used by the school  
40 board for public school purposes.

41 Section 2. The city presently levies and collects the  
42 ad valorem tax at a rate of \$1.35 on each one hundred dollars  
43 (13.5 mills on each dollar) of assessed value. Pursuant to a  
44 resolution adopted by the city council after a public hearing  
45 in accordance with Section 217(f) of the Alabama Constitution,  
46 and at the request of the school board, the city has adopted  
47 the School Funding Proposal.

48 Section 3. Pursuant to Section 217(f) of the Alabama  
49 Constitution and the resolution adopted by the city council  
50 after a public hearing, the School Funding Proposal is hereby  
51 approved and, therefore, the city council may increase the  
52 rate at which the city levies and collects the ad valorem tax  
53 to a maximum rate, for any tax year, which is equal to \$2.50  
54 on each one hundred dollars (25.0 mills on each dollar) of  
55 assessed value, an increase of up to 11.5 mills on each dollar  
56 of assessed value and which increase is to be paid over to the



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57 school board and used by the school board for public school  
58 purposes.

59 Section 4. The increase in the rate at which the ad  
60 valorem tax may be levied and collected pursuant to this act  
61 is subject to the approval of a majority of the qualified  
62 electors residing in the city who vote on the proposed  
63 increase at a special election called and held for such  
64 purpose pursuant to the provisions of Section 217(f) of the  
65 Alabama Constitution.

66 Section 5. This act shall become effective immediately  
67 upon its passage and approval by the Governor, or upon its  
68 otherwise becoming a law.

