

1 SB400  
2 158970-2  
3 By Senators Bussman and Reed  
4 RFD: Governmental Affairs  
5 First Read: 20-FEB-14

1 SB400

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4 ENROLLED, An Act,

5 To amend Section 40-7-42, Code of Alabama 1975,  
6 relating to county commissions and the levy of general and  
7 special taxes; to provide for the tax rates levied to remain  
8 in effect unless action by the county commission is taken  
9 under certain conditions; and to ratify the collection of  
10 prior taxes.

11 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

12 Section 1. Section 40-7-42, Code of Alabama 1975, is  
13 amended to read as follows:

14 "§40-7-42.

15 "(a) The county commission, at the first regular  
16 meeting in February ~~in each year~~ 2015, shall levy the amount  
17 of general taxes required for the expenses of the county ~~for~~  
18 ~~the current year~~, not to exceed one half of one percent of the  
19 value of the taxable property as assessed for revenue for the  
20 state as shown by the book of assessments after it shall have  
21 been corrected, at the same time levying the amount of special  
22 taxes required for the county ~~for the current year~~, which levy  
23 shall be made upon the same basis of valuation provided above  
24 and, when ~~such~~ the levy shall be made, shall certify the rate  
25 or rates of taxation and the purpose or purposes for which the

1 tax is levied to the tax assessor of the county. The levies  
2 established as provided herein shall be assessed and collected  
3 in all subsequent tax years unless altered by the county  
4 commission in compliance with a change in the tax rate by  
5 general law not later than the last day of February prior to  
6 the effective date of the change in tax rate.

7 "(b) Any general or special taxes levied by the  
8 county commission prior to the effective date of this act are  
9 hereby ratified and confirmed irrespective of whether the  
10 general or special taxes were levied during the first county  
11 commission meeting held in February of any year."

12 Section 2. This act shall become effective  
13 immediately following its passage and approval by the  
14 Governor, or its otherwise becoming law.

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President and Presiding Officer of the Senate

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Speaker of the House of Representatives

SB400  
Senate 19-MAR-14  
I hereby certify that the within Act originated in and passed  
the Senate.

Patrick Harris  
Secretary

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House of Representatives  
Passed: 03-APR-14

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By: Senator Bussman