

1 HB497  
2 146984-3  
3 By Representative Newton (C) (N & P)  
4 RFD: Local Legislation  
5 First Read: 02-APR-13

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ENROLLED, An Act,

Relating to Crenshaw County; to authorize the county commission to levy a one-half percent sales and use tax increase to be distributed to the Association of Volunteer Fire Departments for eligible fire departments and emergency medical service organizations and to the county commission for public safety purposes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. This act shall apply only in Crenshaw County.

Section 2. (a) For purposes of this act, the following term shall have the following meaning:

ELIGIBLE FIRE DEPARTMENTS and ELIGIBLE EMERGENCY MEDICAL SERVICES. A fire department in Crenshaw County that maintains an ISO-approved rating of at least Class 9, is certified under the Alabama Forestry Commission guidelines, and is a member in good standing of the Crenshaw County Association of Volunteer Fire Departments. An eligible emergency medical service means an emergency medical service that is licensed by the Alabama Department of Public Health, Office of EMS and Trauma, and is in good standing with the Crenshaw County Association of Volunteer Fire Departments.

(b) Subject to approval at a local referendum as provided in this act, the Crenshaw County Commission may levy

1 an additional one-half percent sales and use tax paralleling  
2 the state sales and use tax. The proceeds generated by the tax  
3 after approval at the local referendum shall be distributed as  
4 follows:

5 (1) Seventy-five percent to the Crenshaw County  
6 Association of Volunteer Fire Departments for distribution to  
7 eligible fire departments and eligible emergency medical  
8 service organizations to provide fire protection and to  
9 provide for emergency medical services.

10 (2) Twenty-five percent to the Crenshaw County  
11 Commission for public safety purposes.

12 (c) Funds paid to eligible fire departments and  
13 eligible emergency medical services may only be expended for  
14 fire protection and emergency medical and rescue services. The  
15 funds may also be expended to purchase liability insurance.  
16 The funds may not be expended for food, drink, social  
17 activities, fund-raising activities, or salaries. By September  
18 15 of each year, the fire departments and emergency medical  
19 services shall file an annual financial statement to the  
20 Crenshaw County Commission. The filing shall also account for  
21 all unspent funds and whether the unspent funds have been  
22 obligated.

23 (d) Upon dissolution or abandonment of any eligible  
24 fire department or eligible emergency medical service, after  
25 all indebtedness has been satisfied, any remaining funds or

1 assets shall be transferred to the Crenshaw County Association  
 2 of Volunteer Fire Departments. The funds and assets shall be  
 3 reallocated by the Crenshaw County Association of Volunteer  
 4 Fire Departments to other fire departments and emergency  
 5 medical services. In the event there are no eligible fire  
 6 departments or emergency medical services, the funds or assets  
 7 shall be placed in the county general fund.

8 (e) The county commission shall forward to the judge  
 9 of probate at least 60 days prior to the November 2014 general  
 10 election ballot language authorizing a tax increase. The  
 11 election shall be held in conjunction with the November 2014  
 12 general election and shall be conducted in accordance with the  
 13 election laws of the state. The following language shall be  
 14 included on the ballot:

15 "Do you authorize the Crenshaw County Commission to  
 16 levy for a one-half percent sales and use tax increase to  
 17 provide funding for the Crenshaw County Association of  
 18 Volunteer Fire Departments for distribution to eligible fire  
 19 departments and emergency medical service organizations and  
 20 for the Crenshaw County Commission for public safety purposes?  
 21 Yes ( ) No ( )."

22 If the majority of the votes cast in the election  
 23 are "Yes" the act shall become operative on the first day of  
 24 the second month following its passage. If the majority of the

1 votes are "No" this act shall be repealed and have no further  
2 effect.

3 Section 3. All laws or parts of laws which conflict  
4 with this act are repealed to the extent of such conflict;  
5 provided, however, that nothing in this act shall be construed  
6 to repeal, modify, or supersede any other provision of general  
7 or local law providing county funding for county road and  
8 bridge projects.

9 Section 4. This act shall become effective  
10 immediately following its passage and approval by the  
11 Governor, or its otherwise becoming law.

