



ACT #2025 - 128

1 HB369

2 PUUNRRE-2

3 By Representatives Stubbs, Starnes, Ingram (N' & P)

4 RFD: Local Legislation

5 First Read: 27-Feb-25





HB369 Enrolled

1 Enrolled, An Act,

2
3 Relating to Elmore County; to levy a county sales and
4 use tax and provide for the calculation of the rate; to
5 provide for the distribution of the proceeds collected from
6 the tax; to create the Enhance Elmore Fund; and to provide for
7 the allocation of monies deposited into the fund.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

9 Section 1. This act shall only apply to Elmore County.

10 Section 2. (a) In addition to all other taxes,
11 beginning September 1, 2025, there is levied a county sales
12 and use tax as provided by this section.

13 (b) The Revenue Commissioner of Elmore Coounty shall
14 calculate the rates for the tax levied by this section using
15 the formulas in subsection (c) rounded to the nearest tenth
16 percent and shall publish notice of the rates by August 1,
17 2025.

18 (c)(1) a. The rate for each incorporated area of the
19 county, including any police jurisdictions, shall be equal to
20 the difference of the following:

21 1. Nine and one-half percent;

22 LESS

23 2. The lesser of the following:

24 (i) The general retail state sales tax rate levied
25 pursuant to Section 40-23-2(1), Code of Alabama 1975; or

26 (ii) Four percent;

27 LESS

28 3. The lesser of the following:



(i) The general county sales tax rate levied pursuant to Section 40-12-4, Code of Alabama 1975; or

(ii) One percent;

LESS

4. The general retail sales tax rate levied by a municipality in the incorporated area or police jurisdiction.

b. If the calculation from paragraph a. results in a negative number, no county sales or use tax shall be levied by this section in that area.

(2) The rate for unincorporated areas of the county, not to include any police jurisdictions, shall be an amount equal to the greater of:

a. Four and one-half percent; or

b. The difference of the following:

1. Nine and one-half percent;

LESS

2. The lesser of the following:

(i) The general retail state sales tax rate levied pursuant to Section 40-23-2(1), Code of Alabama 1975; or

(ii) Four percent;

LESS

3. The lesser of the following:

(i) The general county sales tax rate levied pursuant to Section 40-12-4, Code of Alabama 1975; or

(ii) One percent.

(d) Upon any change in rates referenced in subsection (c) that are used to calculate the county sales and use tax rate, the revenue commissioner shall recalculate the county



57 sales and use tax rates in subsection (c) and publish notice
58 of the new rate adjustment.

59 (e) The county commission shall certify by resolution
60 the county sales and use tax rates levied by this section,
61 including any recalculations provided by subsection (d).

62 (f) As used in this bill, "sales and use tax" means the
63 same type of tax imposed by Section 40-23-2(1), Code of
64 Alabama 1975. This tax shall apply to the same persons and
65 sales to which that subdivision applies.

66 (g) Machinery and equipment subject to the sales tax
67 levied by Section 40-23-37, Code of Alabama 1975, shall be
68 exempt from the tax levied by this section.

69 (h) (1) The proceeds of this tax shall be deposited into
70 the Enhance Elmore Fund.

71 (2) The county commission shall appropriate the
72 proceeds of this tax as follows:

73 a. Ninety percent for infrastructure.

74 b. Ten percent for economic development.

75 Section 3. (a) There is created the Enhance Elmore
76 Fund in the county treasury. The proceeds deposited into this
77 fund shall be appropriated as provided by law.

78 (b) The commission shall produce an annual report that
79 includes a detailed listing of all monies deposited into the
80 fund and all expenditures from the fund during the previous
81 fiscal year. This report shall be published by January 31 of
82 each year on the commission's website.

83 (c) (1) By January 15 each year, the Elmore County
84 Firefighter's Association shall provide a report to the

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85 commission on any expenditures from the fund to the
86 association or fire departments. The commission shall adopt
87 the reporting requirements by resolution.

88 (2) Notwithstanding any other provision of law, the
89 commission may withhold the allocation of monies from the fund
90 to a fire department for failure to report as provided in
91 subdivision (1). The commission shall reallocate any funds
92 withheld for use for public safety purposes.

93 Section 4. This act shall become effective on June 1,
94 2025.



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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in and was passed by the House 18-Mar-25.

John Treadwell
Clerk

Senate

01-Apr-25

Passed

APPROVED

4-10-2025

TIME

3:40 pm

GOVERNOR

Alabama Secretary of State

Act Num....: 2025-128

Bill Num....: H-369

Recv'd 04/10/2025 04:03PM KCW

ORIGINAL
House Bill No. 369 (1147)
Project No. PAINTWIDE 1
Profile Date 11/1/85

SPONSOR _____ DIST. NO. 31
CO-SPONSORS
1 Stubbs
2 Boas 88
3 Stamm 75
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HOUSE ACTION
DATE: 2-27-2025
RD 1 RFD _____

REPORT OF STANDING COMMITTEE
This bill having been referred by the House to its standing committee on Local Gov was acted upon by such committee in session, and returned therefrom to the House with the recommendation that it be passed w/amend(s) w/sub this 28 day of Nov 20 85.
Alan Parks, Chair

DATE: 3-5 2025
RD 2 CAL _____
RF _____

DATE: 20
RE-REFERRED ☐ RE-COMMITTED ☐
Committee _____

DATE: 20
RE-REFERRED ☐ RE-COMMITTED ☐
Committee _____

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill.
HB 369
YEAS 48 NAYS 0

JOHN TREADWELL,
Clerk

FURTHER HOUSE ACTION (OVER)

SENATE ACTION
DATE: 3-19 2025
RD 1 RFD LC

This Bill was referred to the Standing Committee of the Senate on LL and was acted upon by such Committee in session and is by order of the Committee returned therefrom with a favorable report w/amd(s) _____ w/sub _____ w/eng sub _____ by a vote of _____ years _____ abstain this 20th day of March 20 25.
Allen, Chair

DATE: 3-20 2025
RD 2 CAL ☒ _____
RF LL

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill.
HB 369
YEAS 29 NAYS 0

PATRICK HARRIS,
Secretary

DATE: 4-1-25 RD 3 at length
PASSED ☒ PASSED AS AMENDED ☐

YEAS 29 NAYS 0
And was ordered returned forthwith to the House
PATRICK HARRIS,
Secretary

DATE: 20
INDEFINITELY POSTPONED YEARS _____ NAYS _____

DATE: 20
RECONSIDERED YEARS _____ NAYS _____

FURTHER SENATE ACTION (OVER)