
Baldwin County Tracking

Final Summary of Relevant Bills

Direct Impact to Baldwin County Bills:

HB 0166 | Baldwin County, court costs, add'l levied in circuit and district court civil and criminal cases for operation and administration of, mental health court | **Mar 30, 2021 - Delivered to Governor at 3:59 p.m. on March 30, 2021.** | [Full Text](#)

HB166 establishes the funding mechanism for which a Baldwin County Mental Health court will be established. The bill, sponsored by Rep. Matt Simpson, R-Daphne, creates a funding mechanism for the new court, which is designed to get non-violent criminals with mental health issues treatment, rather than put them in jail.

HB 0192 | Economic development, job credit and investment credit for approved projects sunset date extended, incentives for attraction of new and expanding business including rural areas, incentives for high-tech companies Growing Alabama Act, Income tax, tax credits for use of state's port facilities, authorized, Sec. 40-18-376.4 added; Secs. 40-18-370, 40-18-375, 40-18-376.3, 40-18-382, 40-18-383, 40-18-400, 40-18-403 am'd. | **Feb 11, 2021 - Assigned Act No. 2021-2.** | [Full Text](#)

House Bill 192 by Rep. Bill Poole reauthorizes and revamps the state's economic development laws. Instead of doing a simple reauthorization of the Alabama Jobs Act and the Growing Alabama Credits, Poole and Secretary of Commerce Greg Canfield are seeking to combine those laws and streamline the entire economic development legal platform. The bill increases the annual caps on the Alabama Jobs Credit and its sister Investment Credit by \$25 million in both 2021 and 2022, taking it from \$300 million to \$350 million. It also increases the cap on the Growing Alabama Credit from \$10 million to \$20 million. The Growing Alabama Credit allows local economic development organizations to leverage state funds to build industrial parks or other job-attracting sites. Finally, the bill includes new credits for women-and Black-owned businesses and offers tax breaks to automakers who will ship vehicles out of the Port of Mobile. Last year, the Alabama Port Authority announced a \$60 million automotive terminal that will allow for vehicles to roll on and off of ships. The 57-acre terminal will be able to handle 150,000 vehicles annually with connections to rail service and highways.

SB 0056 | Solid waste program of a county or municipality, fees or charges, use of proceeds, amounts in reserve account over \$1 million dollars authorized to be spent by county or

municipality for law purposes, Sec. 22-27-5 am'd. | **Apr 29, 2021 - Assigned Act No. 2021-348.** | [Full Text](#)

Under existing law, a county or municipality may operate or contract for the operation of a program for the collection and disposal of solid waste within a cooperating area and may charge and collect fees for the providing of solid waste services to the public. Any fees or charges are required to be used for the specific purpose of administering and operating the solid waste program. This bill would authorize a county or municipality operating or providing a solid waste program that has more than one million dollars (\$1,000,000) in a solid waste reserve account to expend amounts in the solid waste reserve account over one million dollars (\$1,000,000) for purposes in the best interest of the county or municipality.

SB 0107 | Municipalities, police jurisdictions may not be expended, municipal planning jurisdiction limited, audit of expenditure of fees in police jurisdiction, Secs. 11-40-10, 11-51-91, 11-52-30 am'd. | **Apr 20, 2021 - Assigned Act No. 2021-297.** | [Full Text](#)

Senate Bill 107 by Sen. Chris Elliott, R-Daphne, freezes police jurisdictions at their current lines. If cities grow and annexes land within those current lines into their limits, then the police jurisdiction would disappear. Planning jurisdictions, which can currently extend five miles beyond city limits, will now be restricted to 1.5 miles and could be eliminated entirely if a county commission exercises subdivision regulations. The bill allows for future extensions of planning districts from 1.5 to 3 miles if local legislation is passed. The legislation does not impact cities' ability or processes for future annexation.

Additional Bills of Note:

HB 0170 | Income tax, exclusion for federal tax credits, advance refunds, qualified disaster relief payments, subsidies, grants, student loans, or loan forgiveness from federal CARES Act and subsequent federal COVID relief legislation, exemption from income and financial institution excise tax for amounts from the Coronavirus Relief Fund, to decouple from 26 U.S.C, 951A and 118 (b)(2), to change business interest expense limitation, and to allow Electing Pass-Through Entity to be taxed at entity level, Sec. 40-27-1 am'd. | **Feb 11, 2021 - Delivered to Governor at 11:42 a.m. on February 11, 2021.** | [Full Text](#)

House Bill 170 by Rep. Danny Garrett, R-Trussville, would provide that federal COVID-19 relief funds received by individuals, businesses or organizations are not subject to state income tax. The bill also makes other reforms to Alabama's corporate tax code, including changing the current double weighted sales factor to a single sales factor and making statutory changes that prevent the Tax Cut and Jobs Act of 2017 from unnecessarily impacting incentives for new and expanding industry. Garrett has described it as a reallocation of tax burdens and a reduction for businesses, but also a plus for the

education budget. According to a fiscal note on the bill, it would increase income tax receipts to the Education Trust Fund by roughly \$12.95 million this year.

HB 0178 | Municipalities, certain designated munis., levy of ad valorem tax for bonds to finance projects, use of proceeds for direct payments to finance capital improvements, const. amend. | **May 04, 2021 - Delivered to Secretary of State at 2:27 p.m. on May 4, 2021.** | [Full Text](#)

This bill would allow for an amendment to the Alabama constitution where certain designated municipalities are allowed to levy and collect ad valorem tax for the purpose of paying debt service on bonds to finance capital improvements. This bill proposes to amend and authorize the levy and collection of the ad valorem tax for the alternative the use of using the proceeds to directly pay the costs of public capital improvements on a pay-as-you-go basis, as well as to use the proceeds to pay debt service on bonds, warrants, and other securities issued to finance the costs of the improvements, and would validate any prior levy and use of the tax for these purposes.

HB 0191 | Real property, annexation, property with overlapped police jurisdictions, all property to be annexed with consent of all parties and affected municipalities under certain conditions, Sec. 11-42-21 am'd. | **May 06, 2021 - Delivered to Secretary of State at 5:50 p.m. on May 6, 2021.** | [Full Text](#)

Under existing law, if all of the property owners in an area consent to annexation of that property, the property may be annexed without an act of the Legislature. Property within overlapping police jurisdictions of two or more incorporated municipalities, limited to a boundary which is equidistant from the respective corporate limits of the municipalities, may be annexed under certain conditions. This bill would allow annexation of all of the property in overlapping police jurisdictions upon consent of all of the property owners and assent to the annexation by all of the affected municipalities by adoption of a resolution.

HB 0280 | Motor vehicles, reduced speed school zones, to include schools in a municipality, Secs. 32-5A-181, 32-5A-182, 32-5A-183 am'd. | **Apr 22, 2021 - Delivered to Governor at 9:49 a.m. on April 22, 2021.** | [Full Text](#)

Under existing law, a reduced speed school zone is established for every school in the county outside the corporate limits of a municipality. Also under existing law, a person who is convicted of a school zone speed violation is assessed a fine double the amount prescribed by law for outside of the school zone. This bill would expand the reduced speed school zone to include every public and private school in the state.

HB 0281 | Income tax, historic structures, qualified rehabilitation, tax credits extended to 2029, admin. by Historical Commission, Secs. 40-9F-33, 40-9F-36 am'd. | **May 17, 2021 - Delivered to Governor at 2:22 p.m. on May 6, 2021.** | [Full Text](#)

Under existing law, a state income tax credit is provided under certain conditions for qualified rehabilitation expenditures for the substantial rehabilitation of certified historic structures. The Alabama Historical Committee administers the tax credit program and approves rehabilitation of qualified structures that qualify for the income tax credit. The aggregate amount of all tax credits is limited for the tax years 2018 through 2022. A portion of the tax credits are reserved to taxpayers with a certified rehabilitation project located in a county with a population that does not exceed 175,000 according to the 2010 decennial census. This bill would extend the tax credits for qualified rehabilitation expenditures for the substantial rehabilitation of certified historic structures through 2029. The bill would also specify that tax credits reserved to taxpayers with a certified rehabilitation project located in a county with a population that does not exceed 175,000 would be based on the most recent federal decennial census. An amendment to the renewal of this law this session prohibits tax credits being applied to purely residential projects.

HB 0335 | Solid waste collection and disposal, contracts for, competitive bid laws revised, Secs. 22-27-5, 41-16-57 am'd. | **Apr 29, 2021 - Delivered to Governor at 10:11 a.m. on April 29, 2021.** | [Full Text](#)

Under existing law, counties and municipalities that enter into solid waste collection and disposal services contracts must comply with the state competitive bidding requirements. Public contracts for services under the competitive bid laws permit a contract term of not greater than three years. This bill would permit public contracts for residential solid waste collection and disposal to have a contract term of not greater than five years. An Amendment was passed to exclude class 1 municipalities.

HB 0340 | Sales and use tax, construction contracts for highways, roads, and bridges, Revenue Dept., issuance of exemption certificates if gov't entity contracting is tax exempt, Sec. 40-9-14.1 am'd. | **Apr 29, 2021 - Forwarded to Governor at 2:07 p.m. on April 29, 2021.** | [Full Text](#)

Under existing law, a licensed contractor is required to be issued a certificate of exemption from sales and use taxes by the Department of Revenue for the purchase of construction materials and supplies to be used in a construction contract for a governmental entity when the governmental entity is exempt from the payment of sales and use tax. Any contracts for the construction of a highway, road, or bridge is not included in the type of contracts for which a contractor is required to be granted a certificate of exemption under this law. This bill would include any contract for the construction of a highway, road, or bridge entered into on or after January 1, 2022 in the contracts required to be granted a certificate of exemption from sales and use tax for the purchase of construction materials when the contract is for a governmental entity which is tax exempt.

SB 0030 | Coronavirus, immunity for certain entities from claims relating to contraction of or exposure to coronavirus | **Feb 11, 2021 - Assigned Act No. 2021-4.** | [Full Text](#)

Senate Bill 30 from Sen. Arthur Orr, R-Decatur, provides limited liability protection for businesses and other entities from lawsuits related to COVID-19. Limited liability protections existed under Gov. Ivey's emergency orders; however, with those protections expired, this bill would shield businesses, schools, health care providers, churches and other entities from lawsuits claiming COVID-19 exposure or sickness unless the plaintiff can prove the defendant was acting with intentional recklessness or misconduct.

SB 0031 | Runoff elections, four weeks after municipal and special primary elections, period revised, Secs. 11-46-6, 11-46-21, 11-46-55, 17-13-3 am'd. | **Apr 01, 2021 - Assigned Act No. 2021-164.** | [Full Text](#)

Existing law specifies that a runoff municipal election or runoff special primary election must occur a certain number of weeks after the regular election. This bill would revise the date for runoff elections to be four weeks after the regular election for all runoff municipal elections and runoff special primary elections.

SB 0032 | Land Bank Authority, local land bank authorities, municipalities, and counties, tax delinquent properties, Secs. 24-9-6, 24-9-7, 24-9-8, 24-9-10 am'd. | **Apr 29, 2021 - Assigned Act No. 2021-345.** | [Full Text](#)

This bill allows the land commissioner of the Alabama to transfer tax delinquent properties that have been held for at least three years to the Alabama land bank authority and allows counties or municipalities having over 100 delinquent properties to form local land bank authorities.

SB 0040 | Taxation, sales and use taxes, state, county, and municipal, School of Fine Arts Foundation, Incorporated, High School of Mathematics and Science Foundation, School of Cyber Technology and Engineering Foundation, exempt | **Mar 18, 2021 - Assigned Act No. 2021-130.** | [Full Text](#)

This bill exempts the following entities from paying and state, county, municipal or local sales or use taxes: Alabama School of Fine Arts Foundation, Alabama Incorporated, Alabama High School of Mathematics and Science Foundation and the Alabama School of Cyber Technology and Engineering Foundation

SB 0043 | Emergency Management Agency, shelters, to adopt guidelines for identifying and designating safer place shelters throughout the state | **Apr 01, 2021 - Assigned Act No. 2021-165.** | [Full Text](#)

This bill would require the state Emergency Management Agency to adopt guidelines for individuals and entities throughout the state to volunteer to have property designated as safe place facilities during severe weather events.

SB 0054 | County boards of equalization, appointment of members to, Revenue Commissioner authorize to make appointments under certain conditions, process for filling vacancies, per diem increased for active members, Secs. 40-3-2, 40-3-4, 40-3-7, 40-3-8 am'd. | **Apr 01, 2021 - Assigned Act No. 2021-173.** | [Full Text](#)

Under existing law, with the exception of counties with populations in excess of 600,000, the county commission, the county board of education, and incorporated municipalities within the county are authorized to nominate candidates to serve on the county's board of equalization. This bill would authorize the Commissioner of the Department of Revenue to make appointments to the board from nominations submitted by any of the nominating bodies in the event that a nominating body fails to submit a nomination. This bill would provide a process for filling vacancies and would authorize the chairperson of the county commission to appoint a temporary board member for a period not to exceed 45 days to fill the vacancy pending an appointment by the Commissioner of Revenue. This bill would also increase the per diem rate for active board members from \$35 to \$100 and updates the qualifications for board members.

SB 0111 | Taxation, sales of land for taxes, conducted on premises of or within courthouse or courthouse annex, Sec. 40-10-15 am'd. | **Apr 01, 2021 - Assigned Act No. 2021-175.** | [Full Text](#)

Current Alabama law requires that a tax sale take place "in front of the door of the courthouse" and provides no allowances for alternative locations in light of concerns related to access, weather, safety, etc. This bill would allow the tax sales to occur on the premises of or within the courthouse or courthouse annex of the county. The purpose of this bill is to update the existing and antiquated requirements on the tax sales process and protect the validity of sales performed at the county level moving forward. This bill would also specify that it is remedial and curative and is retroactive to validate any prior sale of land for taxes conducted in accordance with the terms of this act.

SB 0112 | Emergencies or disasters, declared by President or Governor, Dept. of Rev. Commissioner authorized to waive International Fuel Tax Agreement and International Registration Plan relating to motor vehicles, Secs. 23-8-6, 40-2-11, 40-12-242.1, 40-17-335 am'd. | **Mar 18, 2021 - Assigned Act No. 2021-146.** | [Full Text](#)

This bill allows for the state revenue commissioner to temporarily waive requirements for the International Fuel Tax Agreement and International Registration Plan during a declared state of emergency or disaster.

SB 0119 | Municipal elections, dates for, revised, ballot printing requirements further provided for, time frames for run-off elections specified, Secs. 11-46-6, 11-46-21, 11-46-22, 11-46-25, 11-46-26, 11-46-55, 17-11-12 am'd. | **Mar 30, 2021 - Assigned Act No. 2021-157.** | [Full Text](#)

This bill would revise the municipal election dates in certain municipalities beginning in 2025. This bill would change the date to the second Tuesday in June preceding a general election for when a mayor of certain municipalities must give notice of the municipal election. This bill would change the deadline for printing ballots in municipal elections to the fourth Tuesday in June prior to the election, upon confirmation from the Alabama Ethics Commission that the candidate has complied with certain filing requirements. This bill would revise the time frame for municipal runoff elections from six weeks to four weeks to mirror the run-off time frame for county and state elections. This bill would also change the deadline for printing and distribution of official ballots and election supplies to 28 days prior to the general municipal election, or 10 days after the election in the case of a runoff municipal election.