

# 2010 ACCA LEGISLATIVE PROGRAM

## PROPOSED LEGISLATION

### COUNTY ADMINISTRATION

- A. Health Care Responsibility Act**  
Repeal the Health Care Responsibility Act.
- B. Funding for Juvenile Court Mental and Physical Exams and Treatments**  
Require the State of Alabama, or the appropriate state agency, to assume the cost of detention, physical exams, medical treatments, mental exams and mental treatments of juveniles when such are authorized or ordered by courts.
- C. Property Damage Insurance**  
Amend the existing statute authorizing counties to create a self-funded liability insurance program to authorize the program to also provide property damage coverage and to provide coverage for county-related entities.
- D. Court Cost Constitutional Amendments**  
Propose an amendment to the Alabama Constitution that would allow for the regulation of court costs, fees and commissions by legislative act in those counties that do not now have such a local constitutional amendment.
- E. Collection of Taxes**  
Authorize cities and counties to pursue legal remedies to collect the proceeds of any taxes they receive if the agencies responsible for collection decline to pursue such remedies.
- F. Lease-Purchase Agreements**  
Authorize counties to lease-purchase jails and other public buildings for periods not to exceed 30 years.
- G. Local Constitutional Amendment Election**  
Amend Alabama's Constitution to allow for county-only votes on those proposed local constitutional amendments that receive negative votes from no more than 10 percent of the membership of the House of Representatives or Senate.
- H. Redemption of Property**  
Amend Alabama law to correct technical problems in the statute addressing tax sales and redemption of property, and in particular, to limit the interest paid at the time of redemption and ensure that any excess paid by the tax sale purchaser is properly distributed upon redemption or other disposition of the property.
- I. Shared Cost of Ad Valorem Tax Collection**  
Amend Alabama law on ad valorem tax collection to apportion the costs of collection between all non-education entities entitled to a portion of the proceeds of the tax.

## **ENVIRONMENT & LAND USE**

### **A. Regulation of County Development**

Grant counties the authority to call a local referendum on the issue of planning and zoning in the unincorporated areas of the county and to implement planning and zoning programs in the areas that approve such referendum. Such local election may be called countywide or only within certain voting districts.

### **B. Contract with Regional Solid Waste Authorities**

Amend Alabama law to allow county governing bodies that are members of Regional Solid Waste Authorities to contract with those authorities without submitting such contracts to the bid process.

### **C. Litter Enforcement**

Amend Alabama law to authorize the county license inspector or solid waste officer to enforce Alabama's litter laws and to issue citations against violators of those laws.

### **D. Collection of Solid Waste Fees**

Amend Alabama law regarding mandatory-participation-solid-waste programs to improve the counties' ability to enforce their programs by setting up a better system for collection and enforcement, including notice to the violator and the issuance of citations for noncompliance, and by requiring payment of past and future collection fees when a person is found in violation of the program's requirements.

### **E. Solid Waste Exemptions**

Amend Alabama law to provide that persons or families with total income of 75% or less of the federal poverty guidelines shall be entitled to the exemption from solid waste fees and to make it clear that the exemption from solid waste fees applies only when cities or counties vote to make the participation in such collection programs mandatory for all citizens.

### **F. Reuse of Beverage Containers**

Amend Alabama law to require that all beverages sold in Alabama be packaged in containers that would carry a deposit in order to reduce the amount of litter in the state, to reduce the waste stream entering Alabama landfills, and to encourage the reuse of beverage containers.

## **FINANCE & TAXATION**

### **A. Government Vehicle Tags and Registration**

Amend Alabama law related to motor vehicle tag and registration fees for government vehicles to provide that the fees set by the Department of Revenue shall not exceed the cost paid for tag and registration of a standard vehicle.

### **B. Local Tax Refund Procedures**

Amend the Local Tax Simplification Act to provide an administrative process for resolving a dispute between local taxing jurisdictions regarding which entity is entitled to sales and use taxes paid in good faith by the taxpayer.

### **C. Homestead Exemption for Aged or Disabled**

Amend Alabama law to make clear that, in the event a person eligible for an exemption on his or her homestead due to age or disability owns the property jointly with a person or persons not eligible for the exemption, the exemption shall only apply to his or her proportionate share of the homestead.

- D. Severance Tax Exemptions**  
Amend Alabama's severance tax law to repeal the exemption for those materials that are transported by rail or water unless such materials are bound for another location in Alabama where they will be subject to taxation.
- E. Business Licenses**  
Amend Alabama law to authorize counties to levy a local business license on any business that is not required to purchase a state business license under state general law.
- F. Ad Valorem Taxes for County General Fund, Roads and Bridges, Public Building and Local School Purposes**  
Authorize county commissions through a constitutional amendment to levy ad valorem taxes for county general fund, road and bridge, public building and local school purposes.
- G. Financial Self Governance**  
Authorize county commissions to levy any taxes not prohibited by the constitution, with the proceeds being distributed as provided by the county commission; provided that the authority to levy such taxes could not be exercised at any time between the date of the political party primary election and the beginning date of the next term of office in any year during which a member of the commission is to be elected.
- H. Deed and Mortgage Taxes**  
Amend Alabama law to increase the taxes collected for the recording of deeds and mortgages with proceeds being used for county general fund purposes.
- I. Joint Transaction Tax Audits**  
Amend Alabama law to authorize the Alabama Department of Revenue and Alabama's local governments to enter into agreements for the conducting of joint audits of taxpayers subject to state and local sales, use, tobacco, leasing, rental, gasoline and other transaction taxes.
- J. Publication of Public Documents**  
Amend Alabama law to provide that any requirement to publish county documents or records in a newspaper can be satisfied by making such documents available to the public via the Internet or other means.
- K. Equalization of Local Sales Taxes**  
Amend Alabama law to authorize county governments to equalize local sales tax rates in the unincorporated areas at the rate established in the largest municipality in the county.
- L. Sales Tax for County General Fund Purposes**  
Amend Section 40-12-4 of the Code of Alabama to provide that not more than 25 percent of the proceeds of any tax levied under the authority granted in this section can be used for county general fund purposes, and to provide for municipal governments that endorse the tax levy to receive a portion of the tax revenue collected from within their municipal borders.
- M. Lease Taxes**  
Amend Alabama law to authorize county commissions to levy local lease taxes with the proceeds being used for county general fund purposes.

## **JUSTICE AND PUBLIC SAFETY**

### **A. Release of 9-1-1 Tapes**

Amend Alabama law to provide standard procedures for the release of 9-1-1 tapes to the media or public. Such procedures should be designed to protect both the 9-1-1 district and the rights and privacy of the caller.

### **B. Autopsy Transportation Costs**

Amend Alabama law to provide that the person, agency, or governmental entity requesting an autopsy shall be responsible for the cost of transporting the body to the forensic laboratory that will perform the autopsy.

### **C. Appeal from Board of Adjustment**

Amend Alabama law to authorize a county governmental entity or agency to appeal to the Legislative Council from the denial of a claim for payment submitted to the Board of Adjustment.

### **D. Inmate Assignment**

Amend Alabama law to provide that no state inmate may be "assigned" to the county jail without the approval of both the county governing body and the sheriff of the affected county, and to ensure that the provisions of Section 14-3-30 regarding the payment of medical care would still apply to any state inmate assigned to the county jail.

### **E. Financing for Construction and Operation of Jails and Other Necessary Public Buildings**

Amend Alabama law to provide authority for counties to levy certain taxes to finance the construction and operation of jails and other necessary public buildings.

### **F. Service of Process**

Amend Alabama law to increase the fees distributed to counties for service of process with the resulting revenue distributed to the county's general fund budget earmarked for the operation of the jail. Further amend the law to authorize counties to contract with private firms for the purpose of serving court and court-related documents.

### **G. Responsibility for Juveniles**

Amend Alabama law to require the Alabama Department of Youth Services to assume the financial responsibility for juveniles who have been sentenced to the custody of the State of Alabama.

### **H. Cost of Incarceration**

Amend Alabama law to provide that, in addition to all other penalties, non-indigents convicted of felonies shall be required to pay one-third of the cost of their incarceration in the county jail.

### **I. Regional Jails**

Amend Alabama law to remove the requirement that regional jails can be established only with the approval of the sheriffs in the counties participating in the regional jail project.

### **J. Transfer of Inmates to State Prison System**

Amend Alabama law to provide that any sheriff of the state is authorized to deliver to the custody of the Alabama Department of Corrections any state inmate being housed in the county jail if the Department is in receipt of the court documents regarding the inmate's conviction and sentencing and at least 10 days have expired following the sheriff's request for the Department to accept such inmate. In such cases, the Commissioner of the Department of Corrections is prohibited from refusing to accept the delivered inmates.

### **K. Inmate Medical Care**

Amend Alabama law to require the Alabama Department of Corrections to reimburse counties for the cost of medical care within 30 days of receipt of a reimbursement request and further provide that interest will be paid if payments are not timely made.

**L. Parole, Probation, and Split Sentences**

Amend Alabama law to clarify that a convicted person who is being held in the county jail for violation of probation or parole, or is awaiting transfer to a state facility under a split sentence is a state inmate for all purposes and that the department of corrections shall be responsible for the cost of any medical care received by the convicted person while housed in the county jail.

**M. Interstate Fresh Pursuit**

Amend Alabama law to establish a procedure allowing another state's immunity to be recognized in the state of Alabama when that state is pursuing a suspect travelling into Alabama, provided the other state recognizes Alabama's immunity or liability protection to Alabama's law enforcement personnel in the event Alabama personnel enter the other state during pursuit of a suspect.

**N. Community Corrections Act**

Amend Alabama's community corrections law to clarify that persons participating in such programs either as a diversion to prison or as a part of probation or parole are in state custody and are state inmates for all purposes and to provide that persons participating in community corrections programs shall be personally responsible for all medical expenses, and that any such expenses held not to be the responsibility of the inmate will be the responsibility of the department of corrections.

**PUBLIC WORKS & RURAL TRANSPORTATION**

**A. Pay-As-You-Go Road Funding Program**

Amend Alabama law to authorize a county commission to hold a local referendum for approval to impose a temporary local gas tax to pay for specified local road and bridge projects. The tax could be renewed every five years with public approval in a subsequent local referendum on renewal.

**B. Municipal Responsibility for Roads and Bridges following Annexation**

Amend Alabama law to require a municipality to assume responsibility for roads and bridges adjacent to annexed property if the municipality has annexed property on both sides of the road or bridge.

**C. Geographic Information Systems Council**

Amend Alabama law to create the Alabama Geographic Information Executive Council, which is currently operating pursuant to an Executive Order, and to charge the Council with establishing, coordinating and implementing standard policies related to the use of geographic information, geospatial data, and related technologies to ensure cooperation from and access to such information by federal, state, and local government agencies.

**D. Assessment of Property Owners for Public Improvements**

Amend Alabama law to authorize counties to assess adjacent property owners for the cost of certain public improvements.

**E. Rural Access Program**

Amend Alabama law to provide that \$25 million of the annual proceeds of the current statewide tax on diesel fuel be allocated to the Rural Access Program created by Act 95-396.

**F. Fines for Overweight Vehicles**

Amend Alabama law to provide that the proceeds of any fines collected from persons convicted of driving overweight vehicles on county roads and bridges be distributed to the county's road and bridge fund and to provide that such fines for violating weight restrictions shall escalate for vehicles that are excessively overweight.

- G. Collection and Enforcement of Motor Fuel and Gas Taxes**  
Amend Alabama law to shift the collection and enforcement of Alabama's highway user fees from the Department of Revenue to the Department of Transportation, to require the collection of Alabama motor fuel and gasoline taxed by those entities that refine and provide motor fuels to wholesale distributors, and to provide that the current distribution of the proceeds from these taxes remain in place. In the alternative, increase the fines and remove the legal difficulties associated with prosecuting persons for the sale of untaxed gasoline and/or motor fuel.
- H. Funding for Rural Road Safety**  
Amend Alabama law to provide additional funding for counties to better address the growing safety problems on Alabama's rural roads and bridges by authorizing counties to levy a local gasoline and diesel fuel tax to be expended for resurfacing, restoration and rehabilitation of rural county roads and bridges.
- I. Sales Tax Exemption for Contractors**  
Amend Alabama law to ensure that the sales tax exemption for materials purchased by contractors for use in construction contracts for county government is reinstated.
- J. Retainage**  
Amend Alabama's public works law to remove the prohibition against retaining a portion of payments due contractors pending final completion in contracts involving the Alabama Department of Transportation.
- K. Funding for Continuing the County Bridge Program**  
Provide funding to continue the Garvee Bond county bridge rehabilitation program to complete the work started under this successful project. Estimates indicate that there are still about 1,750 county bridges in need of replacement.
- L. Statewide Gasoline and Motor Fuel Fees**  
Amend Alabama law to link the rate of gasoline and motor fuel fees to a ratio between the amount of gasoline sold in Alabama and the cost of road construction, using a prior year as the base year and adjusting the rate of the statewide fees over a five-year period, and annually thereafter. In the alternative, levy a percentage tax on retail gasoline purchases as an additional funding source for road and bridge projects.
- M. Diesel Fuel Tax**  
Amend Alabama's diesel fuel tax to levy an additional tax earmarked exclusively for county road and bridge projects.
- N. Engineers Salary Supplement**  
Amend Alabama law authorizing the Department of Transportation to provide a salary supplement for county engineers and assistant engineers to make the salary supplement mandatory.

# POLICY STATEMENTS

## **COUNTY ADMINISTRATION**

### **1. Economic Development**

Because the Association recognizes the importance of improving and enhancing the economic status of Alabama, it supports efforts recognizing the important role played by county government in the overall economic development of the state. However, ACCA opposes legislation which allows the abatement or rebate of county taxes without the consent of the affected county commission.

### **2. Constitutional Reform and/or Revision**

The Association strongly supports the revision of Alabama's century-old Constitution and pledges to be an active participant in the growing effort to update it. Specifically, ACCA believes any revision shall include self-governance powers for county government and must not diminish existing county authority in any way that would impede or interrupt the orderly delivery of county services. The Association believes that the method for constitutional revision must be determined before discussion of specific changes takes place, and urges state elected officials and community leaders to work toward an agreement on the method to be used to reform our Constitution before proposing any specific constitutional changes.

### **3. Property Rights**

The Association recognizes the rights of individual property owners to use and enjoy their property without unreasonable interference from government. ACCA supports the position that government must engage in certain activities with respect to property that are intended to protect the health and welfare of all citizens. ACCA also recognizes that the federal and state governments often require local governments to perform many functions respecting land. Therefore, ACCA opposes any legislation that would unnecessarily and unreasonably impede the ability of county government to protect the health, safety and welfare of its citizens, and to carry out its responsibilities as required by the state and federal governments, or would result in civil action against counties when carrying out such duties.

### **4. Civil Service for County Employees**

ACCA supports legislation authorizing counties to establish and adopt civil service systems covering all county employees, but opposes legislation that would require the creation of such systems for any segment of county employees unless it has been requested by an appropriate resolution from the governing body.

### **5. Supernumerary Laws**

The Association opposes the creation of new supernumerary programs and the amendment of the existing supernumerary laws that serve to increase the benefits provided to former elected officials or otherwise cause the programs to be more of a financial burden on the counties.

### **6. Administration of Federal Assistance Programs**

ACCA opposes any legislation or administrative rule changes that would require counties to provide any funding or unfunded administrative functions for any current or future federal assistance programs, such as Medicaid, Food Stamps or Aid to Families with Dependent Children.

### **7. Collective Bargaining**

The Association opposes the authorization of collective bargaining for public employees.

### **8. Insurance Coverage**

The Association opposes any legislation that would authorize any county public official to purchase liability or workers' compensation insurance for themselves or employees working under their supervision.

- 9. Boards of Registrars**

ACCA supports legislation to better ensure the appointment of qualified persons to improve the election process in Alabama. Further, because the registrars are state officials performing a state function, the Association opposes any efforts by the Legislature, the courts, or any state agency to require the expenditure of county monies for any activities or functions of the voter registration process or to assert that registrars are county officials performing a county function.
- 10. Abolition of Alabama Alcoholic Beverage Control Board**

ACCA opposes any attempt to abolish the Alabama Alcoholic Beverage Control Board or remove the state from the retail liquor business unless revenues that would have been distributed to counties from ABC Board profits or related taxes are replaced.
- 11. Recall of Elected Officials**

The Association opposes any legislation that would allow for the recall of any elected officials in Alabama.
- 12. Examiners of Public Accounts**

The expertise provided by the Examiners of Public Accounts is vitally important to county government in Alabama. ACCA opposes any legislation that would remove the requirement that county financial records be audited by the Department of Examiners of Public Accounts. Because counties collect taxes and provide the administration of services on behalf of the State of Alabama, the Association believes the state has a vested interest in assuring the financial integrity of these county offices. For this reason, the Association opposes any efforts to require counties to hire private auditing firms or to reimburse the State of Alabama for the conducting of audits of county financial transactions. Additionally, because regular and complete audits of county financial records is in the best interests of county government and its citizens, the Association urges the State Legislature to adequately fund the Department to ensure that timely audits are conducted.
- 13. Federal Grants and New Local Initiatives**

ACCA supports an equitable distribution of federal grant monies that takes into account the needs of the local community and the administrative costs necessary to deliver the services on the local level. ACCA opposes mandating additional responsibilities through the distribution of grants unless the grants are substantial enough to cover the additional costs to county government.
- 14. Initiative and Referendum**

The Association opposes any effort to establish a procedure for citizens to initiate the repeal or amendment of local laws, general statutes, or amendments impacting county government or actions of the county governing body by petition, referendum, or other means.
- 15. Education Compensation**

The Association opposes mandated increases in county-paid compensation for employees who complete voluntary education programs.
- 16. Adoption of Emergency Rules by State Agencies**

ACCA strongly opposes the adoption of emergency rules by state agencies unless a significant emergency exists that can be corrected only by the adoption of the rule in question. The Association further calls on state agencies to utilize the statutory procedure for the adoption of all rules to ensure public comment and input of Alabama's taxpayers and local governments.
- 17. Operation of State Judicial System**

The operation of Alabama's Unified Judicial System is the responsibility of the State of Alabama. ACCA strongly opposes any efforts to require counties to assume any financial responsibility for the operation of the court system on the county level and encourages all counties to refrain from voluntarily assuming any portions of such costs.

**18. Full-Cost Accounting**

The Association recognizes that county governing bodies should evaluate and consider the actual cost of providing the various services it provides to the citizens. However, ACCA opposes efforts to require counties to determine such costs and to make those costs available to private companies or organizations.

**19. Condemnation**

The Association supports the utilization of condemnation powers by county governments in order to provide public services to Alabama's citizens. ACCA opposes efforts to enact new constitutional limits on the legitimate utilization of condemnation powers.

**20. Poll Worker Compensation**

The Association opposes the enactment of legislation that would increase the compensation paid to local poll workers unless such increase is paid by the State of Alabama.

**21. Open Meetings Law**

Alabama's Open Meetings Law was rewritten in 2005 following extensive negotiations between Alabama's counties, the Alabama Press Association, and other organizations. The law resulting from those negotiations is now fully operational in the state and working for both public bodies and the citizens of this state. The Association believes the Open Meetings law should remain in effect as passed by the Alabama Legislature in 2005. Therefore, the Association opposes any efforts to amend this law.

**22. Open Records Law**

The Association opposes any legislation to rewrite Alabama's Open Records law in a manner that would create unnecessary administrative burdens on governmental entities, allow for frivolous lawsuits to be brought against governmental entities resisting the release of documents exempted from the open records law, or provide for fines or penalties against public officials acting in good faith. Additionally, any legislation amending current law must include liability protection for the county and its officials and employees.

**23. Illegal Immigrants**

The Association supports all reasonable efforts to ensure that persons employed in Alabama are legal residents of the United States and that governmental services are provided only to those legally entitled to same. However, ACCA opposes any legislation that would unduly burden county or other employers in determining the legal status of applicants or existing employees, or that would require county officials or employees to obtain proof of legal status from persons applying for government licenses or services as a condition for granting the license or service.

**24. Protection of Social Security Numbers**

Legislation has been introduced in recent years to protect against the disclosure of Social Security numbers in the release of public documents. While the Association does not oppose efforts to protect this information from release, any procedures established should be uniform, must not unduly burden the administration of government services, and must provide liability protection to counties and other governmental entities for good faith actions. ACCA recommends that the legislature work toward dealing with this important issue in a uniform and comprehensive manner and ensuring that any legislation passed not create an undue administrative burden on governmental entities.

**25. Retiree COLAs**

The Association supports periodic increases for retired governmental employees provided language is included to ensure that the county commission has the discretion whether to grant an increase to county retirees.

- 26. Fines Against Public Officials**  
The Association opposes legislation imposing fines against public officials, unless the fines are only against those officials who willfully and knowingly fail to carry out their duties.
- 27. Center for Rural Development**  
The Association supports the various state-level efforts to address the problems with attracting new industry in the rural areas of the state. However, these task forces cannot properly understand and address the many problems facing these areas without significant input from their local leaders. ACCA urges those organizing any efforts to promote rural industrial and economic development to ensure that all such efforts include strong representation from local officials and community leaders in the rural areas that will be directly affected by the programs created and the decisions made.
- 28. Purchase Price of Property**  
ACCA supports legislation that would require the actual purchase price of property to be provided by the purchaser when transferring title.
- 29. Cemetery Authorities**  
Current law authorizes counties to establish cemetery authorities designed to restore, rehabilitate and maintain cemeteries located on private property. The Association opposes any amendment to this law or any other legislation which would require that the county create such authority or participate in the restoration, rehabilitation, or maintenance of private cemeteries, require or authorize counties to enter private property for these purposes, or require or authorize any expenditure of public funds on private property or for private purposes in violation of Alabama's constitution.
- 30. Overseas Absentee Voting**  
ACCA believes it is important that any process for overseas absentee voting have proven safeguards protecting the integrity of the casting of votes. In the event that a new process is established for overseas absentee voting, all costs associated with creating and maintaining the system must be borne by the state. Additionally, even in the event changes are made in the procedures for absentee voting, all absentee election manager functions must remain with the circuit clerk.
- 31. Help America Vote Act**  
The Association opposes any efforts by the U.S. Congress to amend the Help America Vote Act, particularly if such amendments would require states to replace voting equipment purchased and procedures implemented by the state to come into compliance with the requirements of the original act.
- 32. Absentee Election Manager**  
Alabama law charges certain public officials with the responsibility of serving as the Absentee Election Manager unless he or she is on the ballot for re-election. In such cases, the local appointing board shall appoint another person to serve in this capacity. The Association urges the Alabama Legislature to prohibit the payment of additional compensation to those public officials and/or public employees who carry out the absentee election manager functions during their normal working hours.
- 33. Changes in County Budgeting Laws**  
The County Modernization Act of 2007 made important and significant improvements in the county budgeting process, including protections against abuses in spending beyond the amounts appropriated by the county commission. The Association opposes any legislation to amend any aspect of the law related to the adoption and administration of the county's budget, and encourages each county commission to carefully monitor and oversee expenditures to ensure that local officials and departments do not exceed expenditures in the budget except with the express consent and approval of the county commission.

**34. Alabama Trust Fund**

The Alabama Trust Fund provides the state of Alabama with some long-range financial security while allowing interest from the Fund to be utilized for current state general fund needs. Alabama counties annually receive 10% of the Fund interest and rely heavily on this distribution for its infrastructure needs. As the state's financial problems have grown in recent years, so have efforts to utilize principal in the Alabama Trust Fund to address a variety of state financial problems. This is a very dangerous practice that could jeopardize the future growth of the Fund and the interest payments made to the state and to counties. The Association encourages the state to be very careful about depleting the principal from the Alabama Trust Fund without specific provisions for replacement of funds and opposes any efforts to reduce the principal of the Alabama Trust Fund unless counties are made whole such that the interest paid to counties will not be reduced as a result of the reduction in principal.

**35. Police Jurisdictions**

The Association encourages the Alabama Legislature to take a comprehensive look at the issue of police jurisdictions and the exercise of power, including the power to collect municipal taxes, the impact on economic growth, planning and development, transportation, public safety, and other issues.

## **ENVIRONMENT AND LAND USE**

**1. Solid Waste Laws**

ACCA opposes any change in the solid waste laws that would require counties to provide a program for solid waste collection and disposal. Any changes in the existing law should clearly set out the enforcement responsibility of the Alabama Department of Public Health, the State Department of Environmental Management, the various district attorneys and the local law enforcement officers, and should provide adequate funding for any solid waste programs mandated upon local governments.

**2. Scrap Batteries**

ACCA supports a statewide program to deal with the collection and disposal of scrap batteries, including the levying of a handling fee, provided that any resulting revenue is allocated to the entities responsible for the collection and disposal of such scrap batteries. Such legislation should also address the cleanup of existing piles of scrap batteries.

**3. Storm Water Permits**

County government strives at all times to perform highway construction and maintenance activities in accordance with state and federal environmental standards and best practices, and supports efforts to improve and protect these standards and practices. However, ACCA opposes requiring counties to obtain storm water permits prior to county road work activities, particularly when requiring such permits could delay and, as such, hinder county efforts to provide a safe rural transportation system.

**4. Local Approval of Rock Quarries and Other Mining Operations**

Current Alabama law requires "host" government approval of any applications for the establishment or expansion of solid waste landfills in Alabama. Because counties do not possess comprehensive land-use powers, it is very difficult for county governments to exercise this power without needless and costly litigation. ACCA opposes legislation that would require a similar host-government approval process for the location of rock quarry operations and other mining operations unless such authority is part of comprehensive legislation on planning and zoning authorities for county government.

- 5. Scrap Tire Law**

ACCA opposes any legislation that weakens Alabama's current scrap tire laws, and supports the strong enforcement of the current law, including remediation of existing illegal scrap tire piles.
- 6. Solid Waste Act**

ACCA supports legislation that would better define the roles of the Alabama Department of Environmental Management, Alabama Department of Public Health, local governments, and regional planning commissions with regard to all aspects of solid waste management, provided such legislation does not alter the county's current authority and responsibility. Furthermore, the Association welcomes the opportunity to participate in discussions with any and all interested groups about how best to amend the current statute and procedures.
- 7. Cell Tower Regulation**

ACCA does not oppose legislation establishing reasonable standards and criteria for the regulation of the placement of cell towers in the unincorporated areas of the county, provided such regulation is permissive and the standards and criteria do not overly restrict the ability of the county to reasonably regulate the placement of such towers where such authority is exercised.
- 8. Landfill Application Approval**

The Association does not oppose legislation providing that the failure of the local governing body "to act on" a landfill application within 90 days of the application will be deemed a denial of the application, provided the legislation clearly defines what constitutes a failure to act within the meaning of the statute.
- 9. Solid Waste Flow Control**

The ability to control the collection and disposal of solid waste from each community is the key to the delivery of cost-effective solid waste services on the local level. Therefore, the Association supports granting each county commission the authority to control the flow of solid waste within its jurisdiction.
- 10. Landfill Local Approval Process**

The Association supports legislation related to the local approval process for landfill applications to better clarify the roles of the county commission and regional planning commission in the process, and to require the regional planning commission to prepare and submit a local impact report prior to consideration of the application by the county commission.
- 11. Commission on the Enforcement of Alabama's Litter Laws**

The Association supports the work of the legislative commission created to evaluate the current methods for enforcing Alabama's litter laws and to offer suggested legislative changes or community-based programs to enforce and strengthen Alabama's existing laws and to reduce the amount of litter, trash and rubbish being deposited on public and private property within the state. The Association urges this broad-based commission to work diligently to find solutions to Alabama's growing litter problem and commits to working with the commission to identify and implement effective programs and projects to address this concern.
- 12. Building Codes**

The Association does not oppose legislation that would provide for the adoption of the 2006 International Energy Conservation Code for commercial buildings by the State Building Commission. However, the Association does oppose the adoption of building codes that place unreasonable requirements or restrictions on new construction in the state, such as the requirement that all new residential structures include installed sprinkler systems.
- 13. Solid Waste Collection Fees on Utility Bills**

The Association supports legislation that would authorize a county operating a mandatory participation solid waste collection program to require the assessment and collection of participation fees to be included on billings for utilities.

#### **14. County Inspection and Permitting**

The Association opposes any legislation or state or federal regulations requiring county government to inspect and/or permit any facilities or operations that are currently inspected and/or permitted by a state or federal agency such as the Department of Environmental Management or Environmental Protection Agency.

### **FINANCE AND TAXATION**

#### **1. Education Funding**

The members of the Association of County Commissions of Alabama recognize the great need for increased funding for education in Alabama, both locally and statewide and that county governing bodies do and should assume a role in securing needed local support for education. However, there are other functions of government also in need of increased local funding. County commissions should have the authority to increase local taxes for the purpose of generating revenues for general county purposes as well as for education purposes. Therefore, any effort to grant counties the authority to raise taxes for educational purposes must include the authority to address the financial needs of the other general county functions.

#### **2. Tax Reform**

ACCA recognizes there is a need to reform many of Alabama's tax laws and any broad-based reform in the tax laws would affect revenues and authority of county government. The Association will support only those reform measures that benefit or are neutral to counties financially and do not diminish any taxing or spending authority of county governing bodies. The Association also takes the position that any tax reform effort should have as a major component authority for county governing bodies to levy taxes at their discretion. Additionally, the Association opposes any tax reform measures that retard or stop the growth of any revenues of counties from any source.

#### **3. Preempting Local Tax Sources**

ACCA opposes efforts to fund state needs by placing additional taxes on sources that are traditionally shared by state and local government or that are traditionally local sources. Further, ACCA opposes increases in the rate of taxes that are "shared" between state and local government unless the proportion of those taxes allocated to county government is included in the increased rate.

#### **4. Mandated Expenditure of County Revenues (General Laws)**

ACCA strongly opposes any efforts by the Alabama Legislature, the U.S. Congress, the judiciary or administrative officials on the state or federal level to mandate county services or to mandate an increase in the expenditure of county revenues without providing the additional revenues for such expenditures. Further, the Association strongly encourages the Alabama Legislature to strictly follow the provisions of the constitutional provision restricting the enactment of unfunded mandates.

#### **5. Mandated Expenditure of County Revenues (Local Laws)**

The Association supports the position that any local legislation mandating an increase in expenditures of county revenues should not be effective unless first approved by the governing bodies of the affected counties.

#### **6. Compensation Legislation**

The Association opposes any general legislation providing increased compensation for county officials or employees unless such legislation provides additional revenue sufficient to fund such compensation or unless such compensation will not take effect until approved by resolution of the respective county commission.

- 7. Marriage, Fishing and Hunting Licenses**

ACCA supports the position that counties should receive an equitable portion of any increases in fees for marriage, fishing and hunting licenses.
- 8. Public Gaming**

Any legislation calling for the legalization of a statewide lottery or casino gambling in Alabama should provide that an equitable portion of the resulting tax revenue be distributed to counties. Additionally, any legislation leveling a statewide tax on currently-legalized gambling should include language to allocate a portion of the resulting revenue to the county governing body where the facility is located. The Association opposes any provision of such legislation which would repeal the existing constitutional amendments related to public gaming without separate votes in the impacted counties.
- 9. Change in State Fiscal Year**

The Association supports efforts to improve the efficient operation of state government. However, efforts to alter the state's fiscal year would create an enormous amount of confusion, duplication of effort and expense on county government in Alabama. Therefore, the Association opposes efforts to alter the beginning date of the state's general fund budget from the current date of Oct. 1 of each year.
- 10. Legal Fees Against Counties**

ACCA opposes any efforts to amend Alabama law to allow parties to initiate legal action against county government with the possibility that the party can collect attorneys' fees from the county government should it be found to have acted improperly. The Association also opposes any administrative action by state agencies or departments that result in county governments being held responsible for legal expenses.
- 11. Collection of Local Taxes**

ACCA opposes efforts to repeal or restrict the authority county governing bodies currently have to collect or contract for the collection of taxes on the local level. However, the Association also opposes legislation that would subject local tax collectors and/or auditors to regulations or requirements not applied to the Alabama Department of Revenue.
- 12. Earmarking of County Revenue**

ACCA strongly opposes the earmarking of county revenue by either general or local act. Decisions on the expenditure of local tax revenue should be made by the county governing body to ensure maximum public input on the local level. The local legislative delegation is not an entity authorized by law to appropriate expenditures of public funds; therefore, any earmarking of county revenues should only be by legislative act.
- 13. Earmarking of State Revenue**

The Association urges the Alabama Legislature to be cautious in any effort to alter the state's practice of levying taxes for specific purposes. Because of Alabama's limited resources, any such effort will place at risk many important government services.
- 14. Tax Exemptions**

ACCA encourages the legislature to reject any additional exemptions from local sales, use, lodgings, rental or motor fuel taxes. Further, the Association strongly supports the repeal of existing state-imposed exemptions from local taxes.
- 15. Omnibus Salary Statute**

ACCA opposes efforts to repeal or amend any portion of the 2000 statute on compensation for elected officials.

**16. Sales Tax on Food**

ACCA supports legislation exempting unprepared food from sales taxation provided such legislation clearly ensures that county governments are not authorized to exempt unprepared food from their local sales taxes and are not pre-empted from levying future sales taxes on all items currently subject to sales tax in Alabama.

**17. Coal Severance Taxes**

ACCA strongly opposes the repeal or reduction of the state coal severance taxes.

**18. Streamline Sales Tax Agreement**

Although the required number of states have adopted the standardized sales tax procedures and regulations provided in the Streamline Sales Tax Agreement, there is still no federal law that requires remote (primarily Internet-based) retailers to collect and remit sales taxes to the individual participating states. Without such federal requirement, the streamline project remains nothing more than a system for retailers to voluntarily remit sales taxes to Alabama and its local governments.

Should Alabama elect to participate in the streamline project, massive revisions of the state's sales tax code will be necessary. Additionally, it will be necessary to substantially alter the current procedure for collecting and enforcing sales taxation on the local level in Alabama. The changes are not justified as long as the streamline system remains voluntary. Therefore, ACCA opposes the adoption of the streamline sales tax agreement by the state unless and until the U.S. Congress has enacted a federal law requiring remote sellers to collect and remit sales taxes to those states participating in the project. Further, ACCA encourages its Congressional delegation to support the federal bill requiring payments by Internet retailers only if enforcement of local sales tax collections can be carried out by local governments and only if the legislation is not linked to the simplification of telecommunication taxes.

**19. Salaries of State Judicial and Law Enforcement Officials**

The Association strongly opposes any efforts to repeal the statutes that shifted to the State of Alabama the financial responsibility for the salaries of juvenile probation officers and repealed the local salary supplements paid by counties to district and circuit judges and district attorneys.

**20. Tennessee Valley Authority**

ACCA recognizes that the current distribution of the payments-in-lieu-of-taxes made by the Tennessee Valley Authority includes allocations to some counties not served by the TVA. This distribution procedure was established when the payments were originally made to the state and should be preserved unless the lost revenue can be replaced with funds expected to grow at a rate similar to the TVA funds now received by the non-TVA counties.

**21. Tax Abatements and Refunds**

The use of tax abatements and refunds as a means to attract industrial prospects poses many negative consequences for county governments. Because the taxes most often used as the source of such abatements – ad valorem and transaction taxes – form the basis for the funding of county government, it is difficult for counties to overcome the financial hardship caused by such abatements. For this reason, ACCA opposes legislation that would liberalize the current statutes in this area unless such new or expanded abatements or refunds are approved by the county governing body.

**22. Reappraisal of Property**

ACCA strongly opposes any legislation that would restrict the annual reappraisal of property for ad valorem tax purposes. The Association also opposes any efforts to restrict or prohibit annual reappraisal by local act or local constitutional amendment. In addition to opposing legislation, ACCA opposes any effort by the Administration or Department of Revenue to provide by Executive Order or agency rule that the move toward annual reappraisal in all counties be suspended or repealed.

- 23. Reclassification of Property**  
Alabama's ad valorem tax statutes utilize a classification system that applies varying tax rates based on the property's use. This system has been criticized by various groups that advocate the shifting of various properties, including property owned by utilities and some motor vehicles, into a classification that would lower the owner's tax liability. ACCA opposes legislation that would make piecemeal changes in the classification system without conducting a comprehensive evaluation of the entire ad valorem tax system.
- 24. Supernumeraries**  
The Association opposes any legislation to increase compensation paid to supernumeraries unless such increase is approved by the county commission.
- 25. Ad Valorem Tax Levies**  
The authority to levy ad valorem taxes should remain with county and municipal governing bodies. Therefore, ACCA opposes any legislation that would authorize school boards or other governmental bodies to levy ad valorem taxes, and encourages the legislature to refrain from enacting any new laws reducing ad valorem tax revenues.
- 26. Ad Valorem Tax Increases**  
ACCA supports legislation to allow for an increase in local ad valorem taxes provided such legislation authorizes increases for county general purposes as well as education.
- 27. Tax Court**  
The Association opposes legislation creating a tax court in Alabama unless such court is prohibited from considering questions directly related to county governments that self-administer the collection of local taxes.
- 28. Supermajority for Tax Increases**  
ACCA opposes any legislation that would require that the passage of any new taxes, or increase in taxes, be effective only in the event that it passes the legislature by more than a simple majority or would place other restrictions on the passage of such legislation.
- 29. Homestead Exemptions**  
Alabama law currently provides certain homestead exemptions on ad valorem taxes due on real property. ACCA opposes any changes in these exemptions that would increase the amount of the exemption or provide different or additional exemptions based upon age, disability, or other factors.
- 30. Construction Property**  
Currently, real property under construction as residential homes for sale is taxed for ad valorem purposes at 20 percent of the assessed value. This property is considered "business inventory" and is taxed at the business, rather than residential, rate. The Association opposes any legislation that would allow such property under construction to qualify for a lower assessment, such as the residential property assessment rate of 10 percent of the assessed value, unless the legislation limits the change to only those construction sites in platted subdivisions and requires the builder to forego "current use" classification on the remaining adjacent property.
- 31. Earmarking by Local Delegation**  
ACCA opposes general or local legislation that authorizes the local legislative delegation to direct the expenditure of public funds through the wishes of individual or groups of legislators.

**32. Sales Tax Holiday**

The Association opposes any legislation adding to the list of items exempted from sales tax during the current "sales tax holiday" weekend, and further opposes any additional sales tax holidays. In the alternative, the Association takes the position that any legislation providing for the expansion of the sales tax holiday, or for any new such holidays, should include language providing that the new provisions will not apply in any county unless approved by resolution of the county commission.

**33. Business Licenses**

The Association opposes any legislation granting any type of exemption from the payment of state and county business licenses to any business or entity or group of businesses or entities.

**34. Lodgings Tax**

The Association opposes any legislation that would alter or eliminate any existing county lodgings tax levies or any legislation that would prohibit counties from levying new or additional lodgings taxes. However, ACCA will not oppose legislation requiring that a portion of any new lodgings tax be earmarked for tourism or economic development, provided the earmarked portion does not exceed 25% of the new tax levy.

**35. Salary Supplements**

The Association opposes any general or local law mandating the county to provide a local salary supplement to any state official or state employee whose salary is paid by the State of Alabama.

**36. Lodging Tax on Clubs and Lodges**

The Association believes that state and local lodgings taxes levied in a particular jurisdiction should apply to persons renting or leasing accommodations at hunting and other recreational lodges or facilities within that jurisdiction.

## **JUSTICE AND PUBLIC SAFETY**

**1. Jail Standards**

ACCA opposes legislation to impose jail standards where there is not ample revenue supplied for funding of the standards or where counties do not have input into the establishment of the standards.

**2. Alabama Criminal Justice Information System**

ACCA opposes legislation that would require county commissions and their agencies to pay any additional fees for access to the Alabama Criminal Justice Information System unless the legislation provides for specific limits on the charges to be levied, requires that all entities, both state and local, be treated in the same manner in determining the costs charged, provides equal credit to each entity for the information it provides to the ACJIS, and provides for the charges to be levied prospectively only.

**3. Minimum Training for Reserve Law Enforcement Officers**

ACCA opposes any effort by the Alabama Peace Officers Standards and Training Commission that would reduce the number of hours of training available for reserve law enforcement officers or any change in law enforcement training curriculum that would prevent a reserve officer from being eligible to be granted arrest powers in the State of Alabama. ACCA also opposes any change in the law enforcement training format that would render it impractical for reserve officers to complete such training.

**4. Juvenile Detention Standards**

The Association opposes the adoption of standards by the Administrative Office of Courts or any other state agency that would result in county governments being required to construct new or renovated existing juvenile detention facilities.

**5. Truth-in-Sentencing**

Alabama's correctional system is in desperate need of reform. The aging prison population, the thousands of inmates sentenced under Alabama's habitual offender statute, and the growing number of drug offenders in the detention facilities are just some of the reasons for the overcrowding situation impacting all 67 county jails. ACCA supports efforts to ensure that violent inmates serve all or most of their sentences. However, such legislation should not be enacted without accompanying reform in the incarceration practices for non-violent offenders. Without such reform for non-violent offenders, Alabama's correctional system will only move closer to a disaster.

**6. Crime Legislation**

The Association opposes the enactment of any legislation that would increase the number of inmates being housed in county jails or that would lengthen the time inmates are housed in county jails unless the legislature also provides adequately for the cost of housing such inmates.

**7. Funding for Incarceration of State Prisoners**

The Association urges the Alabama Legislature to give priority to the financial crisis facing the Alabama Department of Corrections and Alabama's county governments that house state prison inmates on the local level. Additionally, the Association urges the Alabama Legislature and/or the Department of Corrections to take necessary steps to provide that counties are reimbursed all costs associated with housing state prisoners in the county jail.

**8. Law Officers Occupational Disease**

The Association opposes legislation that would automatically grant occupational disease payments to deputies without requiring that the deputy provide evidence that the disease was contracted while on the job.

**9. Law Enforcement Aid**

Law enforcement personnel encounter many challenges and often it is necessary for counties to seek aid from other law enforcement agencies. ACCA believes such aid should only be sought after careful consideration with specific evaluation of liability issues. ACCA strongly opposes legislation that would authorize the providing of such assistance without the approval of the county governing body.

**10. Compensation of Sheriffs' Reserve Deputies**

Reserve deputies perform an important service for Alabama's citizens. Such persons are not, however, a substitute for certified law enforcement officers. ACCA opposes any legislation that would allow for the compensation of reserve deputies or that would otherwise allow for reserve deputies to be placed in a position of being considered regular law enforcement officers.

**11. Hazardous Duty Retirement Credit**

The Alabama Legislature has established special retirement credits for certain law enforcement officers that results in sheriffs' deputies and others becoming eligible for full retirement after 20 (rather than 25) years of service. The current law regarding law enforcement officers is carefully crafted to reduce the provision's financial impact on county government. The Association strongly opposes the inclusion of other employees in this special retirement program unless such employees are required to possess educational or training credentials that justify such retirement benefits and unless the full cost of the additional retirement benefits will be paid by the employees.

**12. Administration of 911 Programs**

The Association supports the administration of 911 programs through the leadership of local boards appointed by the governing body establishing the program. The Association strongly opposes efforts to transfer the administration of the local 911 programs to the Alabama Emergency Management Agency or any other statewide coordinating agency. However, the Association does not oppose legislation requiring regular audits of 911 programs and funds by the Office of Examiners of Public Accounts. Further, the Association opposes legislative efforts to mandate the consolidation of existing local 9-1-1 districts.

- 13. Medicaid for Inmates**  
Currently, federal Medicaid regulations prohibit reimbursement for Medicaid-eligible inmates while incarcerated in a correctional facility such as the county jail or state prison. The Association strongly encourages the U.S. Congress to repeal the requirement that persons detained in state or county correctional facilities forfeit their Medicaid benefits immediately upon arrest.
- 14. Juvenile Detention Issues**  
The cost to counties for juvenile detention continues to rise at unacceptable levels, due in part to the Department of Youth Services' failure to take juveniles into its custody in a timely manner as required by law, and also in part to holding juveniles in detention facilities pending court hearings. ACCA urges the court system and all state agencies involved in the juvenile court process to address these issues through the development of additional programs that will allow for the placement of juveniles in appropriate programs on a timely basis and for the use of alternative detention or sentencing programs that will decrease the number of juveniles held in facilities both prior to and following adjudication.
- 15. Video Court Proceedings**  
The Administrative Office of Courts worked in the past on pilot projects to provide for certain court appearances to be held through video conferencing. This would, in many cases, eliminate the need for deputies transporting juveniles or adult inmates in county jails to and from the detention or correctional facility to court appearances. This process would significantly reduce the costs of transporting juveniles and adult inmates, and would help to address safety concerns related to transporting dangerous inmates to and from court. The Association encourages the Administrative Office of Courts to resume efforts to develop and implement this program and pledges to assist as necessary and appropriate, provided that the state is responsible for all costs associated with the development, implementation, and maintenance of this program.
- 16. Law Enforcement Internal Investigations**  
ACCA takes the position that it is important for the sheriff to carefully supervise his or her office to be sure that law enforcement in the county is adequately and lawfully provided, and encourages all sheriffs to adopt and enforce effective procedures to ensure same. However, the Association will oppose any legislation mandating the sheriff to develop specific personnel procedures or requiring that he or she conduct internal investigations of his or her office and personnel.
- 17. Juvenile Transportation Costs**  
The Association supports any legislative or administrative efforts to provide adequate state funding to the Administrative Office of Courts to reimburse counties for their costs in transporting juveniles who are held in detention or to provide for such transportation.
- 18. Payment for Inmate Labor**  
The Department of Corrections has recently implemented procedures requiring state and local governmental entities to pay the Department a daily fee for the use of state inmates in government buildings and programs. The Association strongly opposes any requirement to pay for the use of state inmate labor by county government. Such charges may lead to fewer counties utilizing inmate labor, which will serve to harm inmate morale, reduce possible employment opportunities following release, and further shift the costs of housing and caring for state inmates to the county commission.
- 19. Qualifications for Sheriff**  
The Association does not oppose legislation establishing qualifications to run for or serve in the office of sheriff, provided the requirements do not arbitrarily prohibit persons from eligibility. ACCA believes that any legislation addressing qualifications to run for the office of sheriff should also include a requirement that the person elected to the office participate in a post-election training program similar to that required of county commissioners.

**20. Dangerous Dogs**

The Association supports efforts to address concerns related to dangerous dogs running at large. However, the Association opposes legislation making it more difficult to bring individual action against the owners of dangerous dogs for dangerous behavior or mandating that counties assume responsibility for the regulation and enforcement of laws related to housing and care of such animals. Additionally, any legislation addressing the problem of dangerous dogs should require the owners of such dogs to assume all financial responsibility for the dog and/or any injuries or violations of the law caused by the actions of the owners and/or the dog.

**21. Due Process Protection**

The Alabama Ethics Commission is charged with enforcing Alabama's Ethics Law and with making value judgments regarding the behavior of public officials and employees. It is important that all public officials and employees be afforded access to and granted the ability to present information at any meetings at which the Commission will render decisions on the behavior of the official or employee.

**22. Salary of Sheriff**

The Association supports legislation amending Alabama law to provide a state salary supplement to each county in an amount equal to the state-established minimum salary for the office of sheriff.

**23. Drug Courts**

The Association is supportive of any programs aimed at rehabilitation of drug offenders and any programs aimed at reducing the state and county inmate population. It appears that many judicial circuits have established successful drug courts and those efforts are applauded. However, the Association opposes legislation mandating the creation of drug courts in all Alabama judicial circuits or mandating county participation in such programs. The Association also opposes legislation or court or state agency rules providing for drug courts unless such legislation or rules provide adequate and continuing state funding for such programs.

**24. Feeding of Prisoners**

Current Alabama law provides that the sheriff is paid a daily amount for the cost of feeding prisoners in the county jail and is responsible for all costs and administrative duties related to feeding of prisoners. The Association opposes any change in the law that would require the monies paid for the feeding of prisoners to be paid into the county general fund or that would require the county commission to pay all or a portion of the cost of feeding prisoners out of the general funds of the county.

**26. Alabama Disaster Recovery Fund**

The Association urges the Alabama Legislature and the U.S. Congress to allocate funds to the Alabama Disaster Recovery Fund established by Act 2009-342 in order to provide reimbursement for the delivery of services to Alabama citizens during times of disaster.

**27. Inmates Sentenced to County Jails**

The Association opposes the use of county jails to eliminate or reduce the overcrowding in state prison facilities, including any new laws which establish mandatory sentences to be served in county jails or other county-maintained facilities.

## **PUBLIC WORKS & RURAL TRANSPORTATION**

### **1. Highway, Road and Bridge Funding**

ACCA supports an increase in taxes or fees for the funding of any new or existing highway, road or bridge program if a reasonable portion of the proceeds are distributed to county governing bodies to be used for county road and bridge purposes.

### **2. Federal Tax on Gasoline**

The proceeds of any new federal tax on gasoline should be distributed to state and local governments according to existing state formulas for distribution of gasoline tax proceeds.

### **3. Alabama Highway Commission**

The Association opposes legislation to establish a commission to administer the Alabama Department of Transportation.

### **4. Levelized Fuel Taxes**

The Association opposes legislation that would levelize statewide and local motor fuel taxation rates throughout the state. The Association also opposes any effort to restrict the counties' authority to impose local fuel taxes.

### **5. Statewide Taxes on Vehicle or Truck Registration and Tags**

The Association supports legislation to increase the cost of vehicle or truck registration and tag fees provided that a substantial portion of the additional revenue is earmarked for county road and bridge projects.

### **6. Use of Highway User Fees and Taxes**

The Association is of the opinion that the Alabama Legislature currently appropriates more of the proceeds from highway user fees and taxes to the Alabama Department of Revenue than is currently being expended by the Department to collect such fees and taxes and to administer state law related thereto. The Association takes the position that such practice is a violation of Amendment 93 to the Alabama Constitution and therefore should be stopped. During the budgeting process, the portion of the proceeds necessary to collect the fees and taxes and to administer the state laws relating thereto should be accurately reflected by the Department of Revenue, and the Legislature should appropriate to the Department of Revenue only that amount that accurately reflects those administrative costs.

### **7. Enforcement of User Fees and Tax Laws**

The Association supports the position that the Alabama Department of Revenue should increase its efforts to enforce all user fees and tax statutes of Alabama, including highway user fees and taxes, and sales and other taxes. ACCA is of the opinion that millions of dollars from such fees and taxes are not being collected because of inadequate enforcement. ACCA calls on the Department to hire additional auditors and other enforcement officers sufficient to ensure that all taxes are paid and collected according to law.

### **8. Funding for Rural Access Program**

The Association encourages the Departments of Revenue and Transportation to employ sufficient personnel and implement necessary procedures to enforce the provisions of Act 95-410 relating to motor fuels sold and/or transported in Alabama.

### **9. Overweight Vehicles on County Roads**

Alabama's more than 36,000 miles of paved county roads, more than 22,000 miles of unpaved county roads and more than 8,800 county bridges were not constructed to withstand traffic from vehicles carrying excessive weight. The damage resulting from overweight vehicles harms the economic well-being of Alabama, inconveniences motorists and other travelers, and endangers the lives of thousands of people each year. Therefore, the Association encourages industry

representatives and organizations to promote the hauling of products at no more than legal limits on Alabama's county roads and bridges. And further, ACCA encourages the Alabama Legislature to enact laws that will ensure the preservation of the investment Alabama's taxpayers have made in the construction and maintenance of county roads and bridges. The Association also strongly opposes any legislation that would make it more difficult to enforce weight limits on county roads and bridges or that would grant further exemptions to local and state weight limits.

**10. Funding for County Projects**

ACCA believes additional revenue should be allocated to county road and bridge projects. Therefore, the Association calls on the Alabama Department of Transportation to share any increases in federal funds with county governments on a proportional basis. Additionally, ACCA supports the amendment of Alabama's existing diesel fuel tax statutes to provide that county governments receive a portion of the revenue generated by this tax.

**11. Diversion of Highway Funds**

ACCA strongly opposes legislation that would divert to non-highway purposes the proceeds from any existing or new tax or fee traditionally earmarked as highway user fees.

**12. Speed Limits on County Roads**

The Association strongly supports the current law regarding speed limits on unposted county paved and unpaved roads. It is important that Alabama's motorists recognize the need to exercise caution on Alabama's rural roads, which were designed for lower speeds and smaller traffic volume. For that reason, ACCA strongly opposes amendments to the current law regarding the speed limit on unposted county roads.

**13. Municipal Water Lines**

ACCA opposes legislation that would require counties to contact municipal governments prior to the conducting of road maintenance or construction activities on roads under or near which municipal water lines may be buried. Such municipalities should contact the county governing body before the burying of water lines and should abide by county standards for such activities.

**14. Utility Location**

Current Alabama law requires those who are conducting earth-moving activities to call the centralized notification system before beginning such activity. This procedure is designed to protect the public from interruption of utility service and to avoid accidents. The law provides an exemption from the notification requirements for routine maintenance performed on the public right-of-way by county and state government. ACCA strongly opposes any efforts to amend Alabama law to require the county commissions to notify the centralized statewide system prior to conducting routine maintenance activities on county right-of-ways.

**15. Aviation Fuel Tax**

The Association supports additional state revenue for general aviation airports in order to match federal grants available for such airports.

**16. Construction Zone Liability**

ACCA supports legislation to provide private road contractors liability protection from civil suits resulting from accidents that occur in construction zones if the contractor was operating within the terms of the contract. However, such legislation must also apply to construction projects conducted by county governing bodies.

**17. Building Codes and Permits**

The ACCA does not oppose a statewide building code, provided that counties retain the ability to enforce those codes on the local level and that any such legislation does not include an unfunded mandate on county governments. It is also imperative that any legislation include language to ensure that the establishment and enforcement of building codes will not give rise to lawsuits against counties regarding the quality of construction conducted by private contractors.

**18. Expenditure of Federal Safety Funds**

The existing federal highway funding legislation provides funding for safety measures to reduce traffic deaths. During 2005, some 32 percent of the traffic deaths occurred on county roads. ACCA urges the Alabama Department of Transportation to distribute the federal safety program funds in proportion to the incident of traffic fatalities on Alabama's road system.

**19. Municipal Planning Commissions**

Both the county commissions and municipalities are authorized to regulate the development of subdivisions in the areas within the municipality's planning jurisdiction. Such dual authority often results in consumers being subjected to the construction of subdivisions that are poorly inspected and reviewed by local officials. Further, because municipalities are not required to accept or maintain roads or other structures outside their limits, the exercise of such power outside their territorial jurisdiction is not consistent with good public policy. Therefore, municipalities should not be allowed to exercise the regulation of subdivisions outside their corporate limits unless the county commission agrees for such regulation to occur.

**20. Toll Roads and Bridges**

The Association opposes the sale or lease of any existing roads or bridges to investors or other entities that would operate the roads or bridges based upon a toll system without a comprehensive study to demonstrate that there will be no negative long- or short-range impact on Alabama's taxpayers and the state's economic and social growth. Further, the Association believes that any additional toll bridge or road structures constructed in Alabama should be regulated by the authorizing toll authority to ensure equitable and fair charges to Alabama's motorists.

**21. Transportation Administrative Fees**

Alabama counties have very limited resources available for their critical road maintenance, repair, and construction projects, and as such, depend heavily on the federal funds available for these projects. The Association calls on the Department of Transportation to rescind the requirement that counties pay an administrative fee to the Department of Transportation on projects overseen by that department, whether such fees are deducted from the federal monies available for county projects or from county monies paid toward their local match.

**22. Road and Bridge Program Utilizing Revenue from Alabama Trust Fund**

The Association strongly supports the enactment of a program to provide funding for road and bridge construction and repair in Alabama. Alabama's gasoline and diesel fuel taxes, which make up the majority of revenue used to fund the maintenance and construction of Alabama's rural transportation system, have not been increased since 1992. However, utilizing revenue from the Alabama Trust Fund for such purposes generates a number of concerns.

Therefore, the Association can only support a transportation construction program utilizing revenue from the Alabama Trust Fund if the program is initiated in such a way to ensure the annual allocation to county governments based on the investment income of the Alabama Trust Fund is not impacted because of the removal of principal from the Alabama Trust Fund. Further, any such program must include expenditures on county roads in a proportion at least equal to county government's share of the current statewide gasoline and diesel fuel taxes.

**23. School Speed Zones**

The Association would not oppose legislation authorizing the county commission to establish school speed zones and to erect and maintain signs for such zones, provided the establishment of the zones is requested by the appropriate local board of education and the board of education pays the cost of signage and maintenance.