

## **Overview of 2008 County Local Option**

This bill would authorize each county commission to levy and collect a local gasoline and/or motor fuel tax at a rate not to exceed a total of 6 cents per gallon. The tax would be levied by resolution and could be altered or repealed by the commission. It also provides for an automatic repeal of the levy if the local roads and bridges meet certain standards according to the Department of Transportation's annual maintenance report.

The proceeds of the tax would be expended only for the maintenance, improvement, replacement, and construction of county roads or bridges. The commission would be authorized to use the funds to match federal funds available for county road projects or to contract through the public works law with licensed contractors to perform county road or bridge projects. However, the tax proceeds could not be used to pay the salaries of county employees or to purchase equipment for the county.

A portion of the tax would be utilized to pay for costs necessary to provide public transportation in those counties in which all county roads are paved on the date of the levying of the tax by the county commission.

The county commission would be required to publish an annual report of the use of the tax proceeds in the previous fiscal year. The report would be submitted to the county commission by the county engineer at the first meeting in January of each year, and would be included in the commission minutes. The report would also be published on the commission's web site and the web site maintained by the Association of County Engineers of Alabama.

The accounts would, of course, be audited by the Department of Examiners of Public Accounts.