



2020

**ALABAMA
COUNTY
PLATFORM**

ALABAMA COUNTY PLATFORM

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*The Alabama County Platform was approved by the ACCA Board of Directors on November 20, 2019, for full consideration by the ACCA Membership at the 2019 Legislative Conference on December 5, 2019.

Alabama County Foundation Principles

The 11 Foundation Principles of the Association of County Commissions of Alabama (“Association”) were established by the Association’s membership to promote the core values and positions of Alabama’s 67 county governments. These foundation principles form the cornerstone from which all county policy positions, legislative priorities and general legislative advocacy are derived in order to promote the improvement of the State of Alabama and its instrumentalities.

Alabama Governmental Structure

Foundation Principle: *The relationship between Alabama counties and the Alabama Legislature is established in constitutional and statutory law. The preservation of a constitutional relationship between the State of Alabama and its counties as well as a workable and productive statutory allocation of responsibilities between the state and the counties is essential to the delivery of services. Therefore, Alabama counties encourage the Alabama Legislature to fully fund state agencies and opposes the shifting of costs and administrative responsibility of state functions to the local level through the state budget process.*

Mandated and Unfunded Legislation

Foundation Principle: *Without the authority to levy taxes or even collect fees for services, Alabama counties constantly struggle to provide an adequate level of services to ensure health, safety and prosperity of local citizens. Alabama’s constitution provides protection from the enactment of mandated and unfunded responsibilities onto county government to ensure the financial integrity of the commission. The Association strongly supports the intent of Alabama’s constitutional language prohibiting the enactment of unfunded mandates and opposes the establishment of such mandates through federal or state administrative actions.*

Revenue Protection

Foundation Principle: *Counties are partners with the State of Alabama in the collection of revenue and the delivery of services funded by the collection of such revenue. Many taxes collected by the counties as well as the state are earmarked for distribution between the two levels of government to ensure the provision of services. Likewise, the Legislature considers the abatement or exemption of many taxes levied by or on behalf of the county commission. County services cannot be funded during either the short- or long-term if the necessary revenue is interrupted. The Association opposes mandated abatement or exemption of the local proceeds of any taxes as well as the alteration of the allocation formula used to distribute tax proceeds between the state and its counties.*

County Operations and Budget Authority

Foundation Principle: *The county governing body serves as both the legislative and administrative branch of government at the local level – carrying out both budgetary duties as well as providing administrative leadership for many functions. The budgetary, personnel and administrative functions carried out by the county commission are essential to the financial and operational health of county government in Alabama. The Association opposes any efforts that will obstruct the county commission’s ability to effectively govern and to maintain the administrative and financial well-being of the services delivered by the county commission.*

County Expenditures for Compensation and Benefits

Foundation Principle: *The county commission is charged with making budgeting decisions within the revenue available to provide the most effective and efficient services to the citizens in each of the 67 counties. Legislatively-mandated adjustments in salaries and benefits pose a threat to the delivery of such services. For this reason, the Association opposes any legislation which mandates any expenditure of county revenues for the payment of compensation, salary supplements, expense allowances, or benefits for current or former government officials or employees.*

Economic Development and the Alabama Trust Fund

Foundation Principle: *Alabama counties play an ever-growing and vital role in the state's economic development efforts; providing services, financial support and community leadership necessary to attract and retain important employers. Counties must be able to access the revenue necessary to carry out this function and must be included in any reforms and initiatives that alter Alabama's law regarding economic incentives and requirements. Revenue from the Alabama Trust Fund is essential to meeting these goals and must be protected from unnecessary raids and expenditures. The Association will actively oppose any removal of revenue from the Alabama Trust Fund and seeks to be a partner in those economic development efforts that emphasize a partnership between the state and its counties.*

Election Administration

Foundation Principle: *Alabama's election laws must maintain an unquestioned level of integrity and objectivity while avoiding the wasteful spending of limited local and state resources. Likewise, the reporting and disclosure requirements placed on candidates serve only to bolster such efforts to garner public confidence in the election process. The Association supports efforts to eliminate many of the unenforceable and overbroad provisions of Alabama's election law while not generating additional unnecessary costs or burdens at the local level.*

Alabama's Prisons and County Jails

Foundation Principle: *Alabama's prison system faces a crisis not unlike the crisis duplicated on a daily basis in each of the 67 county jails. The watchful eye of the federal courts, the never-ending expense of providing jail services, the growing costs of health care and the training and compensation for officers presents a challenge well beyond the reach of a county commission devoid of revenue-generating powers. On the other hand, an efficient local law enforcement agency and jail is necessary to maintain order and to ensure the safety of all Alabamians. The Association is gravely concerned that all reform efforts, statutory changes or administrative rules be considered only in light of direct, indirect and unintended consequences generated at the county level.*

Justice and Public Safety

Foundation Principle: *The State of Alabama is responsible for administration of state courts and public safety agencies and for providing public health and mental health services for the citizens of this state. The Association believes the Alabama Legislature should adequately fund each state agency responsible for delivery of these critical government services and opposes any legislative or administrative efforts that mandate counties to assume any responsibility for these state functions or that force county government to assume state functions due to the state's failure to adequately meet its financial or administrative responsibilities. Additionally, since local government plays an important role in providing emergency services at the local level, the Association urges the Legislature to ensure there is adequate funding for local programs and that state and local agencies work in partnership for the safety and well-being of all citizens of this state.*

Environment, Land Use, and Public Works

Foundation Principle: County government's role in the effective administration and enforcement of Alabama's law affecting environmental issues, land use, and public works administration is often confusing. Counties lack land-use authority, but are required to grant initial approval for landfills. Counties seek to enhance the delivery of services by improving their public facilities and programs, but often are impeded by federal and state regulations, inspections, and prohibitions that do not serve the public's best interests. The exercise of extra-jurisdictional powers by municipalities further clouds the role of county government. The Association seeks legislative and administrative solutions to these conflicts and encourages all related agencies to interact with counties to ensure the proper delivery of services and the enforcement of requirements and regulations.

Rural Transportation

Foundation Principle: The county commission is responsible for proper construction, maintenance, and repair of all roads and bridges in the county road system. The Association believes it is essential that the county commission have adequate federal, state, and/or local funding to meet the many needs of its rural transportation system. Additionally, the Association believes that, in order to keep roads and bridges properly maintained for the safety and well-being of the traveling public, the county commission must have broad regulatory authority related to the use of county-maintained roads and bridges, including the ability to collect reimbursement from persons or entities causing damage to those roads and bridges.

Alabama County Quadrennial Goals

With the start of each quadrennium, the Association membership and its affiliate organizations come together to analyze the global state of county governments in Alabama. The results of this collaborative effort are compiled into the Quadrennial Goals set out below. Throughout the four years of the quadrennium, the membership will prioritize and advocate for legislation to achieve each of these goals. As the quadrennium progresses, the membership may elect to add, amend or update these goals to ensure they adequately reflect the needs and condition of Alabama's 67 county governments.

Alabama Governmental Structure

To shift the statutorily-required publication of legal notices from a "newspaper" to publication on a website maintained by the state or by each individual county.

To provide a constitutional amendment to authorize open debate of local legislation.

Mandated and Unfunded Legislation

To amend the unfunded mandate constitutional amendment to provide that the exemption for defining crimes apply only to provisions of the law defining or amending a crime.

Revenue Protection

To modernize the business licensing process provided it does not result in a loss of state or local revenue or repeal existing local business licensing laws.

To update the process for appointing and compensating the members of the County Boards of Equalization to ensure the efficient operation of the tax appeals process by attracting the appointment of qualified persons.

County Operations and Budget Authority

To provide that the county commission sets the hours of operation of county offices.

To clarify statutory language related to use of county warrants and bonds.

To require municipalities to provide animal control services within its jurisdictional limits or contribute a pro rata share of services provided by the county.

County Expenditures for Compensation and Benefits

To amend the statute regarding the appointment of members to the Board of Control of the Retirement Systems of Alabama to more closely reflect the employing agencies of the participating members of the system.

To repeal the so-called revolving door provision of the Alabama Ethics law for public employees who become employed by other public employers.

Economic Development and the Alabama Trust Fund

To shift 20 percent of the corpus and future oil lease and royalty payments of the Alabama Trust Fund into the County and Municipal Government Trust Fund which would thereafter operate as a separately-maintained Trust Fund for counties and municipalities.

Election Administration

To eliminate the requirement that the county commission set and fund school tax elections for municipal school systems.

To amend Alabama law reforming the current Board of Registrar system to provide more accountability, state and local oversight, and minimum qualifications for appointments.

To allow the county commission, in its discretion, to assume responsibility for the absentee election function when there is a change in the office of circuit clerk.

To remove the authority for the Secretary of State to decertify poll books being used by county election officials, if such equipment was approved at the time of purchase.

Alabama's Prisons and County Jails

To clarify that persons on parole, probation or participants in diversion programs are legally and financially state inmates for all purposes even when held for temporary confinement in the county jail or awaiting hearing or transfer to a state facility.

To amend Alabama law to limit the medical service costs for an individual in county custody at an amount not exceeding Alabama's Medicaid rates and fees.

To repeal the intermediate sanction provisions of the 2015 Alabama Prison Reform Act requiring counties to hold prisoners waiting on transfer to state custody for the 45-day periods of incarceration for probation or parole violations.

Justice and Public Safety

To improve and expand spay-neuter services throughout the state, provided there is no requirement that counties fund such services.

To establish a state-wide uniform pistol permit fee provided that current local laws on distribution are not repealed and that all fees collected are distributed to local government.

To amend current Alabama law to create a more equitable financial allocation between local and state governments for the housing, medical care, and transportation of juveniles participating in the juvenile justice system.

To clarify that juveniles held in regional detention facilities awaiting court ordered transfers to local or state diversion or treatment programs are the legal and financial responsibility of the State.

To provide specific liability protection for those opening buildings or shelters to the public in times of impending disaster events.

To authorize Emergency Management Agency vehicles to utilize emergency lights and sirens in accordance with emergency vehicle standards.

Environment, Land Use, and Public Works

To properly fund the Alabama Disaster Recovery Program to provide direct financial assistance to counties and municipalities following certain disasters and assistance for certain pre-disaster event protective measures.

To repeal the provisions of Alabama law allowing police jurisdictions and municipal planning commission jurisdictions to extend beyond those established on or before January 1, 2020.

Rural Transportation

To allow counties to also satisfy the publication requirements of the public works law through electronic publication for all state or locally funded road and bridge projects by utilizing the procedures used in the Rebuild Alabama Act.

Alabama County Public Policy Positions

The Public Policy Positions of the Association of County Commissions of Alabama, established by the membership, direct the Association in advocacy efforts in supporting or opposing any policy decisions affecting Alabama's county governments. These Policy Positions, derived from the 11 Foundation Principles, address numerous issues from the relationship between State and Local Governments to the day-to-day operations of the county commissions.

Alabama Governmental Structure

Opposition to removing or impeding local control of the county department of human resources.

Support for continued application of current constitutional and statutory provisions providing that elected officials can be removed from office only through the process of impeachment.

Support for Alabama's current structure for enacting or amending state general or local laws and belief that no provision allowing for citizen referendum should be enacted.

Belief that individual property rights must be balanced with adequate means to protect the health, safety, and welfare of all citizens.

Belief that any additional restrictions on the use of constitutional and statutory procedures for condemnation of private property for necessary governmental purposes will serve to harm the collective well-being of all citizens.

Belief that counties should receive a portion of proceeds resulting from the enactment of legislation establishing a state lottery, gaming, or sports betting systems and including subsequent expansion of those systems.

Opposition to restricting or limiting a county commission's authority to make independent decisions related to county property and rights-of-way.

Opposition to shifting the control of county property to the oversight of a legislatively-established committee or state agency.

Mandated and Unfunded Legislation

Opposition to federal and state efforts to require county government to assume any financial or programmatic responsibilities that are currently financed and/or administered at the federal or state level.

Opposition to any mandated and unfunded requirement that counties assume new programs established by the federal or state government.

Opposition to any federal or state legislative, administrative, or regulatory directives requiring county government to assume inspection, public safety, permitting responsibilities or other duties currently performed by the state or federal agency.

Opposition to any legislative or regulatory directives requiring counties to provide housing, supplies, equipment or other expenses for a county coroner or other county officers.

Opposition to state agencies administratively eliminating state services within a county for budgetary or other reasons without legislative approval.

Revenue Protection

Opposition to altering the current interest rate on tax sale proceeds unless such change will not result in a decrease in purchaser participation in tax sales or reduction in tax sale proceeds paid to counties.

Support for apportioning the full ad valorem tax collection costs among all entities entitled to a portion of the proceeds of the tax.

Opposition to authorizing a local legislative delegation or legislatively-created committees to direct how local revenues should be distributed.

Support for the principles of the Streamlined Sales and Use Tax Agreement provided there is no future effort to repeal or restrict counties' authority to collect, audit and/or enforce local taxes.

Support for removing any defects in state tax laws resulting in a discriminatory tax structure provided that the removal eliminates discrimination without creating new or expanding exemptions or tax credits.

Support for creating a fair and equitable ad valorem tax system provided it does not eliminate annual reappraisal, reduce tax revenues or increase current exemptions.

Support for amending the Taxpayer Bill of Rights to provide that following an audit that uncovers that taxes were wrongly paid to another entity, the auditing entity may take action against the other entity if the wrongly-paid tax is not refunded within six months.

Support for revisions of the definition of tangible personal property to ensure that goods delivered digitally are subject to sales or use tax collections.

Support for updating the process for appointing and compensating members of the County Boards of Equalization.

Opposition to legislation that would allow income producing properties to be treated as residential housing for the purpose of ad valorem taxation.

Belief that local governments should incur no costs for use of the ONE SPOT sales tax remittance system.

Opposition to any proposed amendments that would substantially reduce the county share of revenue distributed under the Simplified Sellers Use Tax statute.

County Operations and Budget Authority

Belief that the existing Open Records Law adequately protects a citizen's right to access of public documents and any reforms should come only after comprehensive input from county government.

Support for the protection of counties, officials, employees, or agents against liability for official actions provided there is no change in the statutory damage cap for awards against counties.

Opposition to any efforts to require counties to pay the attorney fees of those filing actions against county governments, its officials, or employees.

Support for the county commission role in adopting and enforcing the county budget and opposition to any efforts to weaken or direct the county commission's exercise of this legislative authority.

Opposition to any legislation requiring the county commission to vote or take action on a particular measure or issue.

Support for limiting use of out-of-state cooperative programs for purchases available on county joint bid list.

Support for legislation allowing individuals to petition the court for clear and merchantable title of tax sale properties, provided it does not increase counties' administrative burden.

County Expenditures for Compensation and Benefits

Support for the Omnibus Pay Act in its current form and opposition to any requirement to provide or increase compensation, benefits, or county-paid salary supplements for state or local officials.

Opposition to mandated and unfunded requirements to provide or increase compensation or benefits for any county-paid personnel or volunteers.

Opposition to shifting responsibility for the payment of the employee-share of retirement contributions for probate judges to the counties.

Support for the elimination of all supernumerary programs and opposition to any mandated and unfunded increases in payments made under existing programs.

Support for authorizing cost of living increases for state and local retirees provided such legislation only applies to retirees in a particular county if approved by the county commission.

Belief that any retirement program changes should not apply to local participants without approval of the county commission.

Support for authorizing counties to establish civil service systems provided that the creation of such systems do not provide for collective bargaining.

Belief that workers' compensation benefits should be uniform for all workers, and special benefits should not be established for segments of the county workforce.

Support the consideration of modifications to the current Employee Retirement System to provide public employers to enhance recruitment of a qualified workforce and retain experienced employees.

Economic Development and the Alabama Trust Fund

Support for legislation to establish an application process for granting tax credits and tax abatements for the expansion of high speed internet broadband services to the underserved unincorporated areas of counties with county commission consent for any local tax abatements.

Opposition to the withdrawal or diversion of money currently earmarked for Alabama Trust Fund.

Opposition to any economic development legislation or programs that mandate the expenditure of county revenues or abatement of county taxes without the consent of the county commission.

Support efforts of the Alabama Legislature to evaluate existing incentive programs to ensure they are cost effective and beneficial to local economies.

Support for incentives and reforms that will enhance the delivery of healthcare services to underserved communities.

Election Administration

Encourage the Alabama Legislature to reject changes to any election laws without the Legislature closely reviewing, considering and debating the financial and administrative impact on county government.

Opposition to eliminating a runoff election except in the most extreme circumstances where the outcome of the primary is inevitable.

Support for any legislative or administrative efforts aimed at eliminating waste and reducing state and county election expenses provided such efforts maintain the integrity of the election process.

Support for authorizing counties to satisfy election-related publication requirements by posting information on a public website and making copies available at the courthouse.

Opposition to any legislation requiring county governments or county personnel to provide services or assume responsibility for any portion of municipal elections.

Support for legislative changes that will increase voter participation while ensuring fair and honest elections.

Support legislation including all expenditures for electronic poll books and training for absentee election managers in the items eligible for reimbursement by the State of Alabama.

Belief that if the State of Alabama establishes an early voting process, all costs should be paid by the State of Alabama.

Alabama's Prisons and County Jails

Opposition to requiring mandatory training for sheriffs, sheriffs' deputies, or other county employees without county commission approval.

Opposition to any prison reform implementation activities that significantly increase costs of or create unsafe conditions in the county jail, including the housing of state inmates in county jails.

Support for any legislation necessary to correct any consequences of the 2015 prison reform implementation that negatively impacts the operation of the county jail and opposition to any further sentencing reform efforts until such corrections are enacted.

Opposition to pleading down individuals charged with a Class D Felony to a misdemeanor status for the purposes of those convicted persons serving time in county jails rather than a state prison.

Support for providing that non-indigents serving sentences in the county jail be required to pay a portion of the cost of incarceration, including medical expenses.

Opposition to any requirement that county government pay for the use of state inmate labor.
Opposition to imposing mandated and unfunded jail standards or other procedures.

Opposition to legislative or administrative efforts to put reserve deputies in regular law enforcement positions.

Opposition to amending Alabama's work release law to allow wages paid to the county to be expended for purposes other than the costs of the individual inmate's incarceration.

Support for comprehensive legislation to clarify and/or implement procedures for county inmates working outside of the jail through either work release or other programs.

Justice and Public Safety

Opposition to any juvenile justice reform efforts that would result in increased cost or administrative responsibility on a county without the county commissions consent.

Support for legislative or administrative procedures to reduce or eliminate county costs for transportation of individuals with mental health issues.

Opposition to prohibiting state law enforcement officers from conducting investigations or providing other services on county roads.

Support for providing adequate funding to ensure that ambulance services are available throughout the county.

Support for protecting the county commission against the payment of any costs or penalties issued as a result of any local elected official's defying a validly-issued court order.

Opposition to any legislation authorizing a person to carry a firearm in a vehicle without a valid pistol permit.

Support for shifting regulation of certain prefabricated storm shelters from the Department of Finance to the Alabama Manufactured Housing Commission.

Belief that the statewide 911 Board should conduct only those activities delegated by the Legislature.

Belief that 911 services are best provided through locally operated and administered boards without statewide coordination and encouraging the statewide 911 Board to seek meaningful input from existing 911 district boards and personnel in developing any proposed reforms or initiatives.

Support for restoring state EMA revenues in the state general fund budget to ensure both state and county EMA programs receive proper funding.

Support for adequate funding of state supplements paid to counties with a certified county EMA director.

Support ensuring the State has sufficient resources to assist county governments with the protection of the public's health and safety in the event of an environmental emergency.

Support for legislative and administrative efforts to implement state-funded video conferencing for certain court appearances and to expand the use of video court proceedings in the state.

Belief that debris placed on the right of way of a state road following a disaster event is the State of Alabama's responsibility and should be removed at state expense.

Support for legislation to clarify that the County Commission is not liable for the improper expenditures of funds authorized by law to be expended at the "sole discretion" of a particular elected official.

Support for legislation amending Alabama law to remove the requirement that the sheriff must be appointed conservator or guardianship of an incapacitated person if no other suitable person qualifies as general conservator.

Support for legislation imposing an express duty to require service providers to collect and remit the monthly statewide 911 fee from all of their applicable customers, and further authorize the statewide 911 Board to take audit and collection actions, as necessary, to enforce such collections.

Support for the delivery of comprehensive voluntary statewide training for 911 dispatchers and similar personnel.

Support for statewide efforts and legislative measures to provide access to effective mental health services at the local level.

Environment, Land Use, and Public Works

Support for limiting the exercise of municipal powers or taxation outside the jurisdiction's corporate limits.

Opposition to any statutory or administrative increase in fees charged by a state agency if such increases will be paid by county government or county-established agencies.

Support for sufficient funding and administrative expertise for flood plain management and geospatial services at the state level to ensure more effective implementation by all counties.

Opposition to municipalities using unconventional annexation procedures to avoid the legal responsibility to maintain public roads included in newly-annexed areas.

Support for increasing the minimum cost of a construction project amount which requires the county to employ the services of a licensed general contractor or architect.

Opposition to allowing a project manager to approve construction contract changes without approval of the governing body and/or compliance with the public works law.

Support for requiring the Forever Wild Board to make annual payments from its Stewardship Account in an amount equal to the ad valorem taxes lost by the purchase of lands previously held by private ownership.

Rural Transportation

Support for allowing the county commission to call a local referendum to impose a renewable temporary local gasoline and motor fuel tax to fund specified local road and bridge projects.

Opposition to any measures, including budget appropriations, which would divert taxes currently earmarked for roads and bridges to other state functions.

Opposition to altering the allocation formula for any gasoline and diesel fuel tax levy proceeds, if such changes would disproportionately benefit funding for municipal projects at the expense of funding for county roads and bridges.

Opposition to weakening Alabama's law related to weight or axle-spacing restrictions on state and county roads or to add new exemptions to such laws.

Support for providing that fines collected from persons convicted of driving overweight vehicles on county roads and bridges be distributed to the county's road and bridge fund.

Opposition to establishing a commission to administer the Alabama Department of Transportation.

Opposition to any changes to current law setting speed limits on unposted county roads.

Support for amending Alabama's severance tax law to ensure that counties receive proceeds sufficient to ensure proper maintenance and repair of roads and bridges utilized for the transportation of materials severed within the county.

Support for amending the Alabama Public Works Law to exempt the awarding of annual in-place contracts for the paving and resurfacing of county roads.

Alabama County Quadrennial Accomplishments

2019 Legislative Session Accomplishments

Act 2019-382 Updating the Simplified Sellers Use Tax Program

The 2018 U.S. Supreme Court ruling in the South Dakota v. Wayfair case established a collection methodology for online sellers that works well with Alabama's Simplified Seller Use Tax (SSUT) program; however, technical issues in the law required amending to guarantee compliance with the Court's ruling. This act amends the law to expand protection from class action lawsuits involving claims for SSUT refunds. It also provides tax amnesty for online sellers for tax periods prior to October 1, 2019, and prohibits the collection of the SSUT on vehicles for which state and local taxes are required to be collected at the time of the vehicle's registration.

Act 2019-234 Amending the County Debt Set-off Program

Over the past several years, the state's growing rural healthcare crisis has forced many small hospitals to contract their operations over to larger entities. However, the services provided by these "contractor" entities did not meet the technical definition provided in the statute governing the County Debt Set-Off Program, allowing many of the debts owed to rural healthcare providers to go uncollected. The enactment of this technical amendment to the authorizing statute now ensures county healthcare authorities may continue to participate in the program, even if they contract with an outside entity to provide financial or administrative management assistance.

Act 2019-132 Offering Better Local Retirement Benefits

Local government entities participating in the Employees' Retirement System (ERS) now have the option to shift their existing Tier II employees to the more attractive benefits package afforded to local employees hired prior to 2013. The law gives local government employers until April 2021 to provide their Tier II members with the plan benefits offered to Tier I employees. This new law will allow local entities to remain competitive in the job market and retain talented employees. It does not impact state revenue and is expected to reduce costs for many counties, cities, and local entities.

Act 2019-70 Utilizing Next-Generation 9-1-1 Technology

The Alabama Next Generation Emergency Network (ANGEN) is a communication technology system designed to streamline the routing process for 9-1-1 calls, reduce costs for 9-1-1 districts, and improve accuracy and redundancy issues in the current system. While the State 9-1-1 Board has been administering the program since 2013, it now has clear statutory authority to administer ANGEN under this new act. The law further makes a number of technical amendments to the general powers of the Board, enabling it to more effectively provide critical services and support to the state's 9-1-1 districts.

Act 2019-133 Changes to Sheriffs' Feeding Accounts

This new law establishes a statewide process to ensure all feeding monies are treated as public funds and to clarify the sheriff is not personally responsible for any shortfall in the feeding account. The law creates a Prisoner Feeding Fund in each sheriff's office and requires feeding monies to be received and disbursed separately from the other office funds. Among other changes, the new law also increases the state's portion of the county inmate feeding allowance from \$1.75 to \$2.25 per prisoner per day.

Act 2019-2 Improving County Infrastructure Through Increased Fuel Taxes

Passed during the first special session of 2019, this new law will increase Alabama's gasoline and diesel fuel taxes by 10 cents per gallon through 2021. The first increase of 6 cents became effective September 1, 2019 — bringing the state's total excise tax on gasoline to \$0.24 per gallon. An additional two cents will be added on October 1, 2020, and again on October 1, 2021. Under the new law, counties will also be able to save time and stretch their dollars by swapping their federal funds for \$400,000 in state funds — and also participate in a \$10-million local government grant program and a \$30-million to \$50-million, pay-as-you-go ATRIP-II program.

Act 2019-234 Reinstating Right-of-Way Waiver Valuations

This amendment to the statutory provisions now permits the use of waiver valuations if (1) the property owner is donating the property and releases the state or political subdivision from its appraisal obligations or (2) the state or political subdivision, with the written consent of the property owner, determines an appraisal is not necessary and the anticipated property value is equal to or less than the amount in the applicable federal regulation — which is currently \$10,000. With this new law, counties can continue to utilize this process that has saved them much time and money over the years