

**SUMMARIES OF GENERAL LAWS ENACTED AND
CONSTITUTIONAL AMENDMENTS PROPOSED
BY THE LEGISLATURE OF ALABAMA AT THE
2019 FIRST SPECIAL SESSION**

Act 2019-1, HB1, amends Sections 29-2-1, 29-2-2, 29-2-3, 29-2-4, 29-2-6, and 29-2-8, Code of Alabama 1975, to: (1) increase the membership of the Permanent Joint Transportation Committee; (2) specify certain residency requirements of certain members of the committee; (3) include specific meeting requirements of the committee; (4) provide for the automatic forfeiture of membership of a member of the committee upon being absent from two meetings in a calendar year; (5) provide that any county or city required to report certain local motor fuel excise tax information to the Department of Revenue is also required to provide a similar report to the committee; and (6) provide further for the powers and duties of the committee.

EFFECTIVE DATE: March 12, 2019.

Act 2019-2, HB2, is the Rebuild Alabama Act. The act: (1) establishes the Rebuild Alabama Fund in the State Treasury; (2) effective August 31, 2019, levies an additional six cent (\$.06) excise tax on each net gallon of gasoline and diesel fuel; (3) effective October 1, 2020, increases the excise tax by two cents to eight cents (\$.08); (4) effective October 1, 2021, increases the additional excise tax by two cents to 10 cents (\$.10); (5) effective October 1, 2023, authorizes the adjustment of the excise tax rate by up to one cent (\$.01) every other year based on the yearly average of the National Highway Construction Cost Index; and (6) provides for the levy, administration, distribution, and collection of the tax. The act also amends Sections 11-6-4, 11-6-23, 40-12-242, and 40-17-331, Code of Alabama 1975, to: (1) require the State Department of Transportation to make certain contributions to the position of county engineer or chief engineer and provide a cap on the department's reimbursements; (2) levy an additional license tax and registration fee for battery electric vehicles and plug-in hybrid electric vehicles and provide for the distribution of the proceeds of the additional taxes and fees; and (3) levy a floor stocks tax on motor fuel held in inventory outside of the bulk transfer/terminal system.

EFFECTIVE DATE: March 12, 2019.

Act 2019-3, HB3, authorizes the Alabama Highway Finance Corporation to borrow money and issue its bonds in an amount not to exceed \$150,000,000 for the purpose of financing the widening and deepening of the Mobile Ship Channel and provides requirements for the issuance of the bonds.

EFFECTIVE DATE: March 12, 2019.