Final Report on the 1st Special Session of 1994

The State Legislature returned to Montgomery on April 26, the day after the regular session adjourned sine die, to consider Governor Folsom's education reform package. Bills to provide more school books, better buildings and a longer school year were the only school improvement proposals to survive the session. None of these measures have funding. All of the other school reform proposals met the same fate as they met during the regular session. Governor Folsom blamed special interests for the defeat of education reform and stated that he would call another special session on education reform after the June primary elections. Governor Folsom's nine-bill package on school violence passed, including laws to create disciplinary schools in every county and toughen punishment for having a deadly weapon on school grounds. The following is a report on those measures which passed that are of interest to municipalities.

General Bills

ABC Laws - Importer Licenses (S. 19, Act 94-791). To amend Section 28-3A-23, Code of Alabama 1975, relating to issuance of certain licenses by the ABC Board, so as to remove certain requirements in regard to the issuance of an importer license.

National Voter Registration Act of 1993 (S. 32, Act 94-826). To provide for state implementation of the National Voter Registration Act of 1993.


Bid Law - Lease Purchase (S. 60, Act 94-801). To amend Section 41-16-57, Code of Alabama 1975, to extend the time limit for which all other lease-purchase contracts may be awarded from 5 years to 10 years.

Municipal Gross Receipts Tax on Gasoline (S. 63, Act 94-792). To provide that if a municipality or county imposes a gross receipts tax on the sale of gasoline and motor fuel, the tax imposed on the sale of gasoline and motor fuel by the state, federal or local government shall not be included in the gross receipts in computing the gross receipts tax owed to the local government.

Proposed Constitutional Amendments

H. 173, Act 94-723 -- Baldwin County ad valorem taxes.

Local Bills

S. 8, Act 94-765 -- Dale County sales and use taxes for schools.

S. 14, Act 94-766 -- Unified system for assessment and collection of taxes in Winston County.

H. 16, Act 94-781 -- Sale of alcoholic beverages in the City of Madison.

H. 191, Act 94-808 -- Montgomery County ad valorem taxes.