

RECOMMENDED BY: MAYOR LARRY P. LANGFORD

SUBMITTED BY: MAYOR LARRY P. LANGFORD

**ORDINANCE NO. 07-219**

**THE BIRMINGHAM ECONOMIC AND COMMUNITY  
REVITALIZATION ORDINANCE**

**SALES AND USE TAX AND DESIGNATIONS**

BE IT ORDAINED by the City Council of the City of Birmingham, Alabama as follows:

**Section 1. Captions.** The captions given to various provision of this ordinance are for the purposes of convenience only and are to have no impact upon the interpretation of any such provisions.

**Section 2. Resolution of Intent.** It is the council's intent to resolve to designate and when the funds become available appropriate the items as set forth herein so long as the funding sources set forth herein are levied and collected.

**Section 3. Effective Date of Ordinance.** This ordinance shall become effective immediately upon its publication in accordance with City and State law.

**Section 4. Levy of Tax.** Effective as set forth herein, and pursuant to Sections 11-51-200 and 40-23-1, et seq. Code of Alabama 1975, be it ordained by the City Council for the City of Birmingham, Alabama, there is hereby levied and shall be collected and remitted as herein provided, in addition to all other taxes now imposed by law, that Ordinance 97-185 "Sales Tax Code" and 97-186 "Use Tax Code" are hereby amended to increase the sales and use tax by one cent per dollar for a period of six (6) years.

**Section 5. Police and Fire Improvement Appropriation.** In accordance with Section 5.15 of the Mayor Council Act, upon institution of the sales and use tax pursuant to Section 4 above, the Council hereby designates and when the funds become available appropriates five million dollars (\$5,000,000.00) per year to be used for police and fire improvements.

**Section 6. Economic Development Appropriation.** In accordance with Section 5.15 of the Mayor Council Act, upon institution of the sales and use tax pursuant to Section 4 above, the Council hereby designates and when the funds become available appropriates ten million dollars (\$10,000,000.00) per year to economic development.

**Section 7. Streets and Sidewalk Appropriation.** In accordance with Section 5.15 of the Mayor Council Act, upon institution of the sales and use tax pursuant to Section 4 above, the Council

hereby appropriates designates and when the funds become available appropriates fifteen million (\$15,000,000.00) per year to the streets and sidewalk fund which is hereby created. Of this designation and appropriation, nine million dollars (\$9,000,000.00) per year is to be used for capital improvements in accordance with one million dollars (\$1,000,000.00) per district to be directed by the council member of each said district.

**Section 8. Scholarship Appropriation.** In accordance with Section 5.15 of the Mayor Council Act, upon institution of the increase in sales and use tax by one cent as set forth in Section 4 above, the Council hereby designates and when the funds become available appropriates funds generated by the increased sales and use tax to establish for the benefit of the City and its citizens, the Vision Scholars Program created herein. The Council hereby finds the Vision Scholars Program constitutes a public purpose and is in the best interest of the City and its citizens.

**Section 9. Creation of Scholarship Fund.** The council hereby creates the Vision Scholars Program for the long term benefit of the City and its economic development and revitalization which shall be funded in accordance with the provisions of this ordinance. The Program shall have custody of all moneys designated and appropriated as set forth herein and shall invest such moneys consistent with the goals set forth herein and the following schedule: Each student graduating public high school within the City of Birmingham with an overall letter grade average of "A" (90 grade point average and above) will be entitled to \$3,000 per year for up to four years of school at a college, university or technical school of his or her choice. Each student graduating public high school within the City of Birmingham with an overall letter grade average of "B" (80-89 grade point average) will be entitled to \$2,000 per year for up to four years of school at a college, university or technical school of his or her choice. Each student graduating public high school within the City of Birmingham with an overall letter grade average of "C" (70-79 grade point average) will be entitled to \$1,000 per year for up to four years of school at a college, university or technical school of his or her choice. In order for each student graduating from public high school within the City of Birmingham to continue to be entitled to receipt of said funds for years two, three, and four, he or she must maintain at least an overall letter grade average of "B" (80 grade point average) at the college, university or technical school which he or she attends.

**Section 10. Exclusions.** Provided, however, that the tax levied in this ordinance shall not apply to the State, or any municipality or county in the State or any public corporation organized under the laws of the State of Alabama, including without limiting the generality of the foregoing, any corporation organized under the provision of Sections 11-54-80 through 11-54-101 Code of Alabama 1975 as set forth in Section 11-51-200 Code of Alabama 1975. The tax and fees levied in this ordinance shall also be subject to, and shall not supercede, alter or amend, any existing statutory exclusion or limitation provided by the Alabama Code.

**Section 11. Severability.** The provisions of this ordinance are severable only by a court of

competent jurisdiction. If any provision, section, paragraph, sentence, or part thereof, or the application thereof to any person, shall be declared unconstitutional or invalid by a court of competent jurisdiction, such declaration shall not affect or impair the remainder of the ordinance, it being the legislative intent to ordain and enact each provision, section, paragraph, sentence, and part thereof, separately and independently of each other.

**Section 12. Repeal of Inconsistent Ordinance or Resolution.** To the extent that any ordinance or resolution is in conflict with this ordinance, it is hereby repealed to the extent of such conflict.