

Bond Case Briefs

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Barnett v. Jones

Supreme Court of Alabama - May 14, 2021 - So.3d - 2021 WL 1937259

Local education officials and other public-education-related plaintiffs, after the Morgan County Commissioners refused to comply with requirements of local law that appropriated a portion of Morgan County's proceeds from the Simplified Sellers Use Tax (SSUT) to the county and city boards of education in Morgan County, brought action against the Commissioners, both in the Commissioners' individual and official capacities, for a judgment declaring that the local law was constitutional.

The Circuit Court entered judgment upholding the local law. Commissioners appealed.

The Supreme Court held that the local law did not violate Alabama Constitution's provision prohibiting local laws that pertained to matters covered by a general law.

Local law that appropriated portion of Morgan County's proceeds from Simplified Sellers Use Tax (SSUT) to county and city boards of education in Morgan County did not violate Alabama Constitution's provision prohibiting local laws that pertained to matters covered by general law; despite argument that local act covered same matter provided for by SSUT Act or Budget Control Act, SSUT Act only provided that each county's portion of SSUT proceeds was to be deposited into their general funds, local act covered how Morgan County's proceeds were to be spent once received, and Budget Control Act manifested Legislature's authority to direct county commissions as to how funds allocated to them by Legislature had to be spent.