



STATE OF ALABAMA
PROCLAMATION
BY THE GOVERNOR

WHEREAS an election was held on Tuesday, November 4, 2025, submitting to the qualified electors of Elmore County the proposed constitutional amendment set forth in Act No. 2025-415 (HB496) of the 2025 Regular Session of the Legislature; and

WHEREAS the votes cast at that election were canvassed, tabulated, and certified to the Secretary of State in the manner provided by the laws of the State of Alabama;

NOW THEREFORE, I, Kay Ivey, Governor of the State of Alabama, in accordance with the Constitution and laws of the State of Alabama, do hereby proclaim the results of this election, as are on record in the Office of the Secretary of State, to be as follows:

AMENDMENT PROPOSED BY ACT NO. 2025-415

Part 1. This act shall only apply to Elmore County.

Part 2.

(a) For the purposes of the tax allowed by this act, the following terms and phrases have the following meanings:

(1) **ALTERNATIVE NICOTINE PRODUCT.** Any product that consists of or contains nicotine that can be ingested into the body by chewing, smoking, absorbing, dissolving, inhaling, snorting, sniffing, or by any other means. The term does not include a tobacco product, vapor product, or any product that has been approved by the United States Food and Drug Administration for sale as a tobacco cessation product or for other medical purposes and that is being marketed and sold solely for that purpose.

(2) **TOBACCO or TOBACCO PRODUCT.** Any product made or derived from tobacco that is intended for human consumption, including any component, part, or accessory of a tobacco product, except for raw materials other than tobacco used in manufacturing a component, part, or accessory of a tobacco product, but does not include an article that is a "drug" as defined under Section 201(g)(1) of the Federal Food, Drug, and Cosmetic Act, a "device" as defined under Section 201(h) of the Federal Food, Drug, and Cosmetic Act, or a "combination product" described in Section 503(g) of the Federal Food, Drug, and Cosmetic Act.

(3) **VAPOR PRODUCT.** Any noncombustible liquid or gel, regardless of the presence of nicotine therein, that is manufactured into a finished product for use in an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, vaping pen, hookah pen, or other similar device, unless otherwise provided by general or local law. The term does not include any product approved by the United States Food and Drug Administration as a drug or medical device or defined as "medical cannabis" in Section 20-2A-3, Code of Alabama 1975.

(b) The county commission may levy a county excise tax in Elmore County at the rate of four and one-half percent of the gross proceeds of the wholesale sale of vapor products, alternative nicotine products, and tobacco products in the county.

(c) This tax shall be in addition to any other taxes or fees levied on the products.

(d) The county commission shall provide for the collection and administration of this tax by resolution.

(e)(1) The proceeds of this tax shall be deposited into the Enhance Elmore Fund.

(2) The county commission shall appropriate the proceeds of this tax as follows:

a. Seventy percent for public health and safety.

b. Thirty percent for county fire and rescue protection purposes. These funds shall be distributed to the Elmore County Firefighters Association for equal allocation to each member county fire department. These funds shall be used at the discretion of the individual department for fire protection, fire prevention, and emergency medical services to include, but not be limited to, fire or emergency medical equipment, fire or emergency medical supplies, training, buildings, capital improvements, insurance, dues, and professional services, unless otherwise prohibited by local law.

Part 3.

(a) For the purposes of the assessment imposed by this part, the following terms and phrases have the following meanings:

(1) COMMERCIAL PARCEL. Any parcel of land containing one or more "commercial building," as defined in Section 45-26-141.02, Code of Alabama 1975. Any parcel of land containing one or more "commercial building" and one or more "dwelling," as defined in Section 45-26-141.02, Code of Alabama 1975, is classified as a commercial parcel.

(2) LAND-ONLY PARCEL. Any parcel of land not classified as a commercial or residential parcel.

(3) RESIDENTIAL PARCEL. Any parcel of land containing one or more "dwelling," as defined in Section 45-26-141.02, Code of Alabama 1975.

(b) There is levied an annual property assessment on all parcels of land in Elmore County at the following rates:

(1) Twenty-five dollars (\$25) per year for a land-only parcel.

(2) One hundred fifty dollars (\$150) per year for a residential parcel.

(3) Three hundred dollars (\$300) per year for a commercial parcel.

(c)(1) This assessment shall be collected and administered as provided by Part 2 of Article 14 of Chapter 26 of Title 45, Code of Alabama 1975.

(2) Any property exempt pursuant to Section 45-26-141.09, Code of Alabama 1975, shall be exempt from the assessment levied by this part.

(3)a. Contiguous parcels that share common ownership shall be subject to a single assessment.

b. For purposes of this subdivision, common ownership shall mean ownership by:

1. The same individual or entity, in part or in whole;

2. The owner's spouse;

3. A family trust in which the owner is a trustor or beneficiary; or

4. A family limited liability company or partnership in which the owner is a member or partner.

(d)(1) The proceeds of this assessment shall be distributed to the Enhance Elmore Fund.

(2) The county commission shall appropriate the proceeds of this assessment as follows:

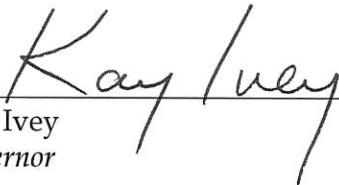
a. Eighty-five percent of the proceeds from the levy pursuant to subdivisions (b)(2) and (b)(3) for public health and safety.

b. All remaining proceeds for county fire and rescue protection purposes. These funds shall be distributed in the same manner as the fire protection fee levied in Part 2 of Article 14 of Chapter 26 of Title 45, Code of Alabama 1975, unless otherwise provided by local law.

Yes Votes 843
No Votes 12,056



IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Alabama to be affixed by the Secretary of State at the State Capitol in the City of Montgomery on this 18th day of November 2025.



Kay Ivey
Governor

ATTESTED



Wes Allen
Secretary of State