Who Can Decide?

Trace state authority behind local taxes and rules

SS24.USG.13c "Analyze how Dillon's Rule and Home Rule provisions in Alabama's 1901 Constitution affect local funding procedures and regulations."

NAME _____ DATE _____

1 READ AND MARK

Read it twice

YOUR JOB Underline each proposed local action, circle the state authority it would need, and number the limits or procedures officials must check. Use your marks to explain why a local goal does not always become a local policy.

A Fire Station, a Tax, and a Rule

1. A county wants to add a fire station on a growing rural road. Commissioners can estimate construction costs, but a budget vote alone cannot create a new tax. Under Dillon's Rule, local governments exercise powers the state grants, powers necessarily implied by those grants, and powers essential to their stated purposes. Alabama's 1901 Constitution gives the state legislature broad control over local government and does not provide counties with general home rule. As a result, county officials must check state law and applicable constitutional provisions before proposing a tax or a binding rule to support the station.

2. Suppose the county proposes a sales tax for fire protection and an ordinance requiring clear access lanes around new buildings. The money question and the rule question demand separate checks. A county cannot collect the proposed tax merely because residents favor the station. It needs legal authority for that particular tax, which may come through a state law or a local constitutional amendment; the authority may set a rate limit or require voter approval. The access-lane ordinance also needs a grant of regulatory power. If state law does not authorize that county rule, commissioners must seek authority rather than enforce it.

3. A nearby city faces a similar project but may have a different path. Alabama statutes give municipalities powers to adopt many ordinances for local health and safety, although city rules cannot conflict with state law. That statutory room for local decisions is not unlimited home rule and does not automatically include every tax. City leaders must still identify authority for a funding measure, follow any required procedures, and keep a safety ordinance within their delegated powers. Comparing the county and city shows why the 1901 constitutional framework matters: local priorities can shape proposals, but state-granted authority determines which proposals can become enforceable policies.

2 ANSWER WITH EVIDENCE

Use the passage

1. Why would the county's budget vote be insufficient to create the proposed sales tax?

2. How could the terms of a tax authorization affect the county's funding plan even after it receives authority?

3. What must commissioners determine before enforcing the proposed access-lane ordinance, and what must they do if the power is missing?

4. How might the city's path to a safety ordinance differ from the county's path, and what limit applies to both?

3 YOUR TURN

Your own words

A county and a city each propose a cooling center funded by a new local tax, plus a rule requiring businesses to post heat-safety notices. In 4 to 5 sentences, compare what each must verify about the tax and rule, and explain one way the state could change the county's options.

ANSWER KEY

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GRADE 12 · SS24.USG.13c

PART 1 · READ AND MARK

Underline each proposed local action, circle the state authority it would need, and number the limits or procedures officials must check. Use your marks to explain why a local goal does not always become a local policy. Accept any marking that follows this job and points at the right text.

PART 2 · ANSWERS

#	QUESTION	ANSWER
1	Why would the county's budget vote be insufficient to create the proposed sales tax?	**A budget vote does not grant taxing power. The county needs authority for that particular tax under state law or a local constitutional amendment.**
2	How could the terms of a tax authorization affect the county's funding plan even after it receives authority?	**The authorization could limit the tax rate or require voter approval before the county collects it.**
3	What must commissioners determine before enforcing the proposed access-lane ordinance, and what must they do if the power is missing?	**They must determine whether state law grants the county that regulatory power. If it does not, they must seek authority rather than enforce the ordinance.**
4	How might the city's path to a safety ordinance differ from the county's path, and what limit applies to both?	**State statutes give cities powers to adopt many local health and safety ordinances, while the county must find a grant covering its proposed rule. Both must act within state-granted powers, and city ordinances cannot conflict with state law.**

PART 3 · YOUR TURN (SAMPLE ANSWER)

Neither government can impose the new tax just because residents want a cooling center. Each must identify authority for that particular tax and follow any rate limits or approval procedures. The county also needs a grant of power to require businesses to post notices. The city may have relevant statutory safety powers, but its rule must stay within those powers and not conflict with state law. The state could expand the county's options by passing a law that authorizes the notice rule, if the constitution permits it.

Accept answers that distinguish authority to raise money from authority to regulate. Students should not treat city ordinance powers as unlimited taxing power or assume that public support alone authorizes a county action.