

1 HB641
2 117058-6
3 By Representatives McMillan, Faust, Baker (A), Shiver and
4 Davis (N & P)
5 RFD: Baldwin County Legislation
6 First Read: 25-FEB-10

1 ENGROSSED

2
3
4 A BILL
5 TO BE ENTITLED
6 AN ACT
7

8 Relating to Baldwin County; to amend Section
9 45-2-244.183 of the Code of Alabama 1975, relating to the
10 distribution of the privilege license tax; to further provide
11 for the distribution of the proceeds to the Historic Blakeley
12 Authority for capital outlay and operation.

13 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

14 Section 1. Section 45-2-244.183 of the Code of
15 Alabama 1975, is amended to read as follows:

16 "§45-2-244.183.

17 "(a) The privilege license tax levied hereunder,
18 except where otherwise provided, shall be due and payable in
19 monthly installments on or before the twentieth day of the
20 month next succeeding the month in which the privilege license
21 tax accrues. On or before such twentieth day, every person on
22 whom the amounts levied hereunder are imposed shall render to
23 the county, on a form or forms prescribed by the county
24 commission or State Department of Revenue, a true and correct
25 statement showing the gross proceeds of his or her business
26 for the next preceding month, the amount of gross proceeds

1 which are not subject to the privilege license tax, or are not
2 to be used as a measurement of the amounts due by such person
3 and the nature thereof, together with such other information
4 as the county commission may require, and at the time of
5 making such monthly report such person shall compute the
6 privilege license taxes due and shall pay the Baldwin County
7 Commission the amounts shown to be due. All taxes of the
8 county shall be deposited into the general fund of the county
9 treasury to be distributed as follows:

10 "(1) Seventy-five percent shall be distributed to
11 the county general fund to be expended, as approved by the
12 Baldwin County Commission, for general purposes; however, and
13 per fiscal year from the foregoing distribution, the Baldwin
14 County Commission shall appropriate one hundred thousand
15 dollars (\$100,000) into a separate county fund to be used for
16 the operation of the Baldwin County Legislative Office,
17 established by Section 45-2-190, including, but not limited
18 to, office equipment, communication equipment, salary
19 supplements for personnel of the legislative delegation
20 office, training, and official public travel for members of
21 the Baldwin County Legislative Delegation and personnel of the
22 legislative delegation office and other expenses deemed
23 appropriate only by written direction provided the Baldwin
24 County Commission by the members of the Baldwin County
25 Legislative Delegation. Notwithstanding the foregoing, the
26 expenses for official travel shall not exceed two thousand

1 dollars (\$2,000) per member per year and shall be subject to
2 periodic audits by the Examiners of Public Accounts.

3 "(2) Twenty-five percent shall be distributed into a
4 separate county fund to be expended, as approved by the
5 Baldwin County Commission in a resolution spread upon its
6 minutes, ~~for capital outlay~~ in equal portions for the Fort
7 Morgan State Historic Site and for Historic Blakeley
8 Authority. The portion distributed for the Fort Morgan State
9 Historic Site shall be expended solely for capital outlay. Of
10 the portion distributed to the Historic Blakeley Authority,
11 for the current fiscal year in which the act adding this
12 language was enacted, and the next three fiscal years
13 thereafter, one-half shall be expended for capital outlay and
14 the remaining one-half may be expended for either capital
15 outlay or for operations. For the next two fiscal years
16 thereafter, three-fourths shall be expended for capital outlay
17 and the remaining one-fourth may be expended for either
18 capital outlay or for operations. Thereafter, the entire
19 portion distributed to the Historic Blakeley Authority shall
20 be expended for capital outlay. Each entity receiving funds
21 shall submit to the county commission a master plan for
22 capital outlay. The Baldwin County Commission shall authorize
23 the respective disbursements divided equally between the two
24 entities upon the annual submission of a budget of
25 expenditures based upon the master plan. Disbursements shall
26 be made quarterly to the entities receiving funds. Any

1 deviation from the master plan for capital outlay shall be
2 ~~approved by~~ subject to the approval of the county commission
3 and such approval shall neither be unreasonably delayed nor
4 unreasonably withheld.

5 "(3) Privilege or license taxes collected and
6 expended under authority of this subpart shall be audited by
7 the Examiners of Public Accounts.

8 "(b) If any person subject hereto should fail to
9 render any report, return, statement, or form required hereby
10 or should willfully make false statement of facts in the
11 report, return, statement, or form required hereunder, he or
12 she shall upon conviction be punished by a fine of not more
13 than five hundred dollars (\$500) for each violation of this
14 section."

15 Section 2. This act shall become effective on the
16 first day of the third month following its passage and
17 approval by the Governor, or its otherwise becoming law.

1
2
3

4
5
6
7
8
9
10
11
12
13
14
15

16
17
18
19

House of Representatives

Read for the first time and re-
ferred to the House of Representa-
tives committee on Baldwin County
Legislation 25-FEB-10

Read for the second time and placed
on the calendar with 1 substitute
and 23-MAR-10

Read for the third time and passed
as amended 25-MAR-10

Yeas 55, Nays 0, Abstains 33

Greg Pappas
Clerk