

1 SB298
2 116550-1
3 By Senator Smitherman
4 RFD: Fiscal Responsibility and Accountability
5 First Read: 19-JAN-10

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8 SYNOPSIS: Existing law requires counties that collect
9 taxes for municipalities to pay to the
10 municipalities taxes owed the municipalities on a
11 monthly basis.

12 This bill would require the counties to pay
13 double the amount of taxes due plus interest at the
14 current state rate if the taxes due to the
15 municipalities are not paid in a timely manner.

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17 A BILL
18 TO BE ENTITLED
19 AN ACT

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21 To amend Section 11-51-52 of the Code of Alabama
22 1975, relating to taxes collected by counties for
23 municipalities; to require the counties to pay double the
24 amount of taxes due plus interest at the current state rate if
25 the taxes due to the municipalities are not paid in a timely
26 manner.

27 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. Section 11-51-52, Code of Alabama 1975,
2 is amended to read as follows:

3 "§11-51-52.

4 "The tax collector in making his or her monthly
5 report as required to be made under the law in regard to state
6 and county taxes shall embrace in each of such reports a
7 statement setting forth the taxes collected ~~by him~~ for such
8 municipalities during the preceding month and up to the date
9 of such report subsequent to ~~his~~ the preceding report, and a
10 copy of each report shall be forwarded by the collector to the
11 mayor or other presiding officer of such municipalities within
12 five days after making such report. The collector must pay to
13 the treasurers of such municipalities monthly at the same time
14 he or she is required to make payment of taxes collected for
15 the state and county all municipal taxes then due ~~from him~~ to
16 such municipalities before that time collected. If the taxes
17 due to the treasurers of the municipalities are not paid in a
18 timely manner, the counties shall pay double the amount due in
19 taxes to the municipalities plus interest at the current state
20 rate.

21 "The treasurers of such municipalities shall give
22 the county tax collector a receipt in duplicate for the amount
23 received, one of which duplicates shall be promptly forwarded
24 to the Department of Revenue by the tax collector."

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

