

1 HB589
2 157308-4
3 By Representative Faust (N & P)
4 RFD: Baldwin County Legislation
5 First Read: 11-MAR-14

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ENROLLED, An Act,

Relating to Baldwin County; to amend Section 45-2-244.183, Code of Alabama 1975, as last amended by Act 2013-243, 2013 Regular Session, relating to distribution of the privilege license tax; to further provide for the Baldwin County Community Capital Fund.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 45-2-244.183, Code of Alabama 1975, as last amended by Act 2013-243, 2013 Regular Session, is amended to read as follows:

"§45-2-244.183.

"(a) The privilege license tax levied hereunder, except where otherwise provided, shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the privilege license tax accrues. On or before such twentieth day, every person on whom the amounts levied hereunder are imposed shall render to the county, on a form or forms prescribed by the county commission or State Department of Revenue, a true and correct statement showing the gross proceeds of his or her business for the next preceding month, the amount of gross proceeds which are not subject to the privilege license tax, or are not to be used as a measurement of the amounts due by such person and the nature thereof, together with such other information

1 as the county commission may require, and at the time of
2 making such monthly report such person shall compute the
3 privilege license taxes due and shall pay the Baldwin County
4 Commission the amounts shown to be due. All taxes of the
5 county shall be deposited into the general fund of the county
6 treasury to be distributed as follows:

7 "(1) Seventy-five percent shall be distributed to
8 the county general fund to be expended, as approved by the
9 Baldwin County Commission, for general purposes; however, and
10 per fiscal year from the foregoing distribution, the Baldwin
11 County Commission shall appropriate one hundred thousand
12 dollars (\$100,000) ~~two hundred thousand dollars (\$200,000)~~
13 into a separate county fund to be used for the operation of
14 the Baldwin County Legislative Office, established by Section
15 45-2-190, including, but not limited to, office equipment,
16 communication equipment, salary supplements for personnel of
17 the legislative delegation office, training, and official
18 public travel for members of the Baldwin County Legislative
19 Delegation and personnel of the legislative delegation office
20 and other expenses deemed appropriate only by written
21 direction provided the Baldwin County Commission by the
22 members of the Baldwin County Legislative Delegation.
23 Notwithstanding the foregoing, the expenses for official
24 travel shall not exceed two thousand dollars (\$2,000) per

1 member per year and shall be subject to periodic audits by the
2 Examiners of Public Accounts.

3 " (2) ~~Twenty-five~~ Twelve and one-half percent shall
4 be distributed into a separate county fund to be expended, as
5 approved by the Baldwin County Commission in a resolution
6 spread upon its minutes, ~~in equal portions for the Fort Morgan~~
7 ~~State Historic Site and for~~ the Historic Blakeley Authority.
8 ~~The portion distributed for the Fort Morgan State Historic~~
9 ~~Site shall be expended solely for capital outlay.~~ Of the funds
10 ~~portion~~ distributed to the Historic Blakeley Authority, for
11 the fiscal year ending September 30, 2013, and the next two
12 fiscal years thereafter, the funds may be expended 50 percent
13 for capital outlay and 50 percent for operations. Thereafter,
14 the entire portion distributed to the Historic Blakeley
15 Authority shall be expended for capital outlay.
16 Notwithstanding the foregoing earmarking of expenditures for
17 the Historic Blakeley Authority for capital outlay, in any
18 fiscal year that the authority adds to and supplements its
19 lease tax revenue with contributions of capital expansion
20 funds or other equivalent capital contributions of real or
21 personal property from other sources, an amount of funds from
22 this section earmarked for capital outlay equal to 50 percent
23 of the additional contributions for capital outlay or
24 equivalent capital contributions may be expended for
25 operations in lieu of expending for capital outlay. The

1 Historic Blakeley Authority ~~Each entity receiving funds~~ shall
2 submit to the county commission a master plan for capital
3 outlay. The Baldwin County Commission shall authorize the
4 ~~respective disbursements divided equally between the two~~
5 ~~entities~~ upon the annual submission of a budget of
6 expenditures based upon the master plan. Disbursements shall
7 be made quarterly to the Historic Blakeley Authority ~~entities~~
8 ~~receiving funds~~. Any deviation from the master plan for
9 capital outlay shall be subject to the approval of the county
10 commission and such approval shall neither be unreasonably
11 delayed nor unreasonably withheld.

12 "(3) Twelve and one-half percent shall be
13 distributed into the Baldwin County Community Capital Fund,
14 which is hereby established, to be expended only upon
15 direction of a majority the unanimous direction of the members
16 of the Baldwin County Legislative Delegation and for public
17 purposes, not otherwise provided for by law, that in their
18 judgment are worthy, for the best interest of the county, and
19 promote the economic well-being of the citizens of Baldwin
20 County. Any unexpended balance in the fund at the end of the
21 county fiscal year shall remain in the fund and shall not
22 revert to any other state or local fund.

23 Up to an additional one hundred thousand dollars
24 (\$100,000) may be distributed to a separate county fund to be

1 used for the operation of the Baldwin County Legislative
2 Office established pursuant to Section 45-2-190.

3 ~~"(3)~~(4) Privilege or license taxes collected and
4 expended under authority of this subpart shall be audited by
5 the Examiners of Public Accounts.

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

13 Section 2. This act shall become effective on ~~the~~
14 October 1, 2015. ~~first day of the third month following its~~
15 ~~passage and approval by the Governor, or its otherwise~~
16 ~~becoming law.~~

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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 18-MAR-14.

Jeff Woodard
Clerk

Senate	03-APR-14	Amended and Passed
House	03-APR-14	Concurred in Sen- ate Amendment