

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

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Baldwin County; to amend Section
14 45-2-244.183, Code of Alabama 1975, as last amended by Act
15 2013-243, 2013 Regular Session, relating to distribution of
16 the privilege license tax; to further provide for the Baldwin
17 County Community Capital Fund.

18 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

19 Section 1. Section 45-2-244.183, Code of Alabama
20 1975, as last amended by Act 2013-243, 2013 Regular Session,
21 is amended to read as follows:

22 "§45-2-244.183.

23 "(a) The privilege license tax levied hereunder,
24 except where otherwise provided, shall be due and payable in
25 monthly installments on or before the twentieth day of the
26 month next succeeding the month in which the privilege license
27 tax accrues. On or before such twentieth day, every person on

1 whom the amounts levied hereunder are imposed shall render to
2 the county, on a form or forms prescribed by the county
3 commission or State Department of Revenue, a true and correct
4 statement showing the gross proceeds of his or her business
5 for the next preceding month, the amount of gross proceeds
6 which are not subject to the privilege license tax, or are not
7 to be used as a measurement of the amounts due by such person
8 and the nature thereof, together with such other information
9 as the county commission may require, and at the time of
10 making such monthly report such person shall compute the
11 privilege license taxes due and shall pay the Baldwin County
12 Commission the amounts shown to be due. All taxes of the
13 county shall be deposited into the general fund of the county
14 treasury to be distributed as follows:

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

1 and other expenses deemed appropriate only by written
2 direction provided the Baldwin County Commission by the
3 members of the Baldwin County Legislative Delegation.
4 Notwithstanding the foregoing, the expenses for official
5 travel shall not exceed two thousand dollars (\$2,000) per
6 member per year and shall be subject to periodic audits by the
7 Examiners of Public Accounts.

8 "(2) ~~Twenty-five~~ Twelve and one-half percent shall
9 be distributed into a separate county fund to be expended, as
10 approved by the Baldwin County Commission in a resolution
11 spread upon its minutes, ~~in equal portions for the Fort Morgan~~
12 ~~State Historic Site and for~~ the Historic Blakeley Authority.
13 ~~The portion distributed for the Fort Morgan State Historic~~
14 ~~Site shall be expended solely for capital outlay.~~ Of the funds
15 ~~portion~~ distributed to the Historic Blakeley Authority, for
16 the fiscal year ending September 30, 2013, and the next two
17 fiscal years thereafter, the funds may be expended 50 percent
18 for capital outlay and 50 percent for operations. Thereafter,
19 the entire portion distributed to the Historic Blakeley
20 Authority shall be expended for capital outlay.

21 Notwithstanding the foregoing earmarking of expenditures for
22 the Historic Blakeley Authority for capital outlay, in any
23 fiscal year that the authority adds to and supplements its
24 lease tax revenue with contributions of capital expansion
25 funds or other equivalent capital contributions of real or
26 personal property from other sources, an amount of funds from
27 this section earmarked for capital outlay equal to 50 percent

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

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

1 "~~(3)~~(4) Privilege or license taxes collected and
2 expended under authority of this subpart shall be audited by
3 the Examiners of Public Accounts.

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

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