

1 HB676
2 169524-1
3 By Representatives McMillan, Baker, Shiver, Davis, Faust
4 and Jackson (N & P)
5 RFD: Baldwin County Legislation
6 First Read: 19-MAY-15

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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, relating to distribution
15 of the privilege license tax; to further provide for the
16 Baldwin County Community Capital Fund.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. Section 45-2-244.183, Code of Alabama
19 1975, is amended to read as follows:

20 "§45-2-244.183.

21 "(a) The privilege license tax levied hereunder,
22 except where otherwise provided, shall be due and payable in
23 monthly installments on or before the twentieth day of the
24 month next succeeding the month in which the privilege license
25 tax accrues. On or before such twentieth day, every person on
26 whom the amounts levied hereunder are imposed shall render to
27 the county, on a form or forms prescribed by the county

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

13 "(1) Seventy-five percent shall be distributed to
14 the county general fund to be expended, as approved by the
15 Baldwin County Commission, for general purposes; however, and
16 per fiscal year from the foregoing distribution, the Baldwin
17 County Commission shall appropriate ~~one hundred thousand~~
18 ~~dollars (\$100,000)~~ one hundred fifty thousand dollars
19 (\$150,000) into a separate county fund to be used for the
20 operation of the Baldwin County Legislative Office,
21 established by Section 45-2-190, including, but not limited
22 to, office equipment, communication equipment, salary
23 supplements for personnel of the legislative delegation
24 office, training, and official public travel for members of
25 the Baldwin County Legislative Delegation and personnel of the
26 legislative delegation office and other expenses deemed
27 appropriate only by written direction provided the Baldwin

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

6 " (2) ~~Twenty-five~~ Twelve and one-half percent shall
7 be distributed into a separate county fund to be expended, as
8 approved by the Baldwin County Commission in a resolution
9 spread upon its minutes, ~~in equal portions for the Fort Morgan~~
10 ~~State Historic Site and for~~ the Historic Blakeley Authority.
11 ~~The portion distributed for the Fort Morgan State Historic~~
12 ~~Site shall be expended solely for capital outlay.~~ Of the
13 ~~portion~~ funds distributed to the Historic Blakeley Authority,
14 for the fiscal year ending September 30, ~~2013~~ 2015, and the
15 next ~~two~~ three fiscal years thereafter, the funds may be
16 expended 50 percent for capital outlay and 50 percent for
17 operations. Thereafter, the entire portion distributed to the
18 Historic Blakeley Authority shall be expended for capital
19 outlay. Notwithstanding the foregoing earmarking of
20 expenditures for the Historic Blakeley Authority for capital
21 outlay, in any fiscal year that the authority adds to and
22 supplements its lease tax revenue with contributions of
23 capital expansion funds or other equivalent capital
24 contributions of real or personal property from other sources,
25 an amount of funds from this section earmarked for capital
26 outlay equal to 50 percent of the additional contributions for
27 capital outlay or equivalent capital contributions may be

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

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

25 "(3)(4) Privilege or license taxes collected and
26 expended under authority of this subpart shall be audited by
27 the Examiners of Public Accounts.

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

8 Section 2. This act shall become effective on
9 October 1, 2015.