

1 HB3
2 178721-1
3 By Representatives McMillan, Baker, Shiver, Davis and Faust
4 (N & P)
5 RFD: Baldwin County Legislation
6 First Read: 15-AUG-16

2
3
4
5
6
7
8
9 A BILL
10 TO BE ENTITLED
11 AN ACT
12

13 Relating to Baldwin County; to amend Section
14 45-2-244.183, Code of Alabama 1975, relating to the
15 distribution of the existing privilege license tax on tax
16 leasing of tangible personal property; and to further provide
17 for the Baldwin 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, is amended to read as follows:

21 "§45-2-244.183.

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

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

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

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

7 "(2) ~~Twenty-five~~ Twelve and one-half percent shall
8 be distributed into a separate county fund to be expended, as
9 approved by the Baldwin County Commission in a resolution
10 spread upon its minutes, ~~in equal portions for the Fort Morgan~~
11 ~~State Historic Site and for~~ the Historic Blakeley Authority.
12 ~~The portion distributed for the Fort Morgan State Historic~~
13 ~~Site shall be expended solely for capital outlay.~~ Of the
14 ~~portion~~ funds distributed to the Historic Blakeley Authority,
15 for the fiscal year ending September 30, ~~2013~~ 2017, and the
16 next ~~two~~ three fiscal years thereafter, the funds may be
17 expended 50 percent for capital outlay and 50 percent for
18 operations. Thereafter, the entire portion distributed to the
19 Historic Blakeley Authority shall be expended for capital
20 outlay. Notwithstanding the foregoing earmarking of
21 expenditures for the Historic Blakeley Authority for capital
22 outlay, in any fiscal year that the authority adds to and
23 supplements its lease tax revenue with contributions of
24 capital expansion funds or other equivalent capital
25 contributions of real or personal property from other sources,
26 an amount of funds from this section earmarked for capital
27 outlay equal to 50 percent of the additional contributions for

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

14 "(3) Twelve and one-half percent shall be
15 distributed into the Baldwin County Community Capital Fund,
16 which is hereby established, to be expended only upon the
17 unanimous direction of the members of the Baldwin County
18 Legislative Delegation and for public purposes, not otherwise
19 provided for by law, that in their judgment are worthy, for
20 the best interest of the county, and promote the economic
21 well-being of the citizens of Baldwin County and may
22 specifically include projects at the Fort Morgan State
23 Historic Site. Any unexpended balance in the fund at the end
24 of the county fiscal year shall remain in the fund and shall
25 not revert to any other state or 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
12 October 1, 2016.