

1 HB436
2 173526-7
3 By Representative Shedd (N & P)
4 RFD: Local Legislation
5 First Read: 17-MAR-16

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Blount County; authorizing the county
14 commission to levy an additional sales and use tax; providing
15 for the collection, distribution, and use of the proceeds of
16 the tax; and providing for a referendum on the issue.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. This act shall apply only to Blount
19 County and be known as the Moving Blount County Forward
20 Initiative.

21 Section 2. As used in this act, sales and use tax
22 means a tax imposed by the state sales and use tax statutes
23 and such other acts applicable to Blount County, including,
24 but not limited to, Sections 40-23-1, 40-23-2, 40-23-3,
25 40-23-4, 40-23-60, 40-23-61, 40-23-62, and 40-23-63, Code of
26 Alabama 1975.

1 Section 3. Subject to the approval of a majority of
2 the electors voting at a referendum as provided for herein,
3 the County Commission of Blount County may, upon a majority
4 vote of the members, levy, in addition to all other taxes,
5 including, but not limited to, county and municipal gross
6 receipts license taxes, a privilege license tax in an amount
7 up to one percent of gross sales and use on categories defined
8 by the Alabama Department of Revenue as general, amusement,
9 and vending. Additional sales and use tax on categories
10 defined by the Alabama Department of Revenue as automotive,
11 agricultural, and manufacturing machine is not authorized
12 pursuant to the provisions of this act.

13 The gross receipts for sales and use of any business
14 and the gross proceeds of all sales which are presently exempt
15 under the state sales and use tax statutes are exempt from the
16 tax authorized by this act.

17 Section 4. The tax authorized to be levied by this
18 act shall be collected at the same time and in the same manner
19 as the state sales and use taxes are collected in the county.

20 Section 5. Each person engaging or continuing in a
21 business subject to the tax authorized by this act, and each
22 casual sale, storage, use, or other consumption (sales or use)
23 in this state that is subject to tax, shall add the sales or
24 use price and collect from the purchaser the amount due by the
25 taxpayer because of such sale or use. It shall be unlawful for
26 any person subject to the tax to fail to refuse to add the
27 sales or use price and to collect the tax from the purchaser.

1 It shall be unlawful for any person subject to the
2 sales or use tax to refund or offer to refund all or any part
3 of the amount collected or to absorb or advertise directly or
4 indirectly the absorption or refund of any portion of the tax.

5 Section 6. The tax authorized by this act, if
6 levied, shall constitute a debt due the county. The tax,
7 together with any interest and penalties, shall constitute and
8 be secured by a lien upon the property of any person from whom
9 the tax is due or who is required to collect the tax. The
10 county shall collect the tax, enforce this act, and have and
11 exercise all rights and remedies otherwise currently
12 applicable or which may be provided for in the future for the
13 collection of the sales and use taxes in the county.

14 Section 7. All existing provisions of the sales and
15 use tax statutes, whether imposed by state statutes or local
16 act applicable to Blount County, with respect to the payment,
17 assessment, and collection of the sales and use tax, making of
18 reports, keeping and preserving records, penalties for failure
19 to pay the tax, promulgating rules and regulations with
20 respect to the sales and use tax, and the administration and
21 enforcement of the sales and use taxes which are not
22 inconsistent with this act shall apply to the tax authorized
23 under this act. The county shall have and exercise the same
24 powers, duties, and obligations with respect to the tax
25 authorized under this act as imposed by the existing sales and
26 use tax statutes, whether imposed by state statutes or local
27 act. All provisions of the existing sales and use tax statutes

1 that are made applicable by this act, and the administration
2 and enforcement of this act, are incorporated by reference and
3 made part of this act as if fully set forth herein.

4 Section 8. All taxes collected under this act shall
5 be remitted to Blount County as all other sales and use taxes
6 applicable to the county, whether imposed by state statutes or
7 local act. All net proceeds from the tax authorized by this
8 act shall be distributed as follows:

9 (1) The first fifty thousand dollars (\$50,000)
10 collected annually shall be remitted to the Blount County
11 Commission for disbursement equally to the fire departments
12 with ISO ratings of 9 or below located within Blount County,
13 which shall include the Blount County Rescue Squad.

14 (2) Of the remaining proceeds, fifty percent (50%)
15 to the Blount County Commission restricted to the general
16 maintenance and construction of county roads and bridges
17 classified as farm-to-market roadways, major or minor
18 collectors, or other roadways that have previously received
19 federal aid, with the first 100 miles of roadways so
20 described, to be renovated pursuant to step two of the moving
21 Blount County Forward Initiative, as adopted by the Blount
22 County Commission, to be prioritized subject to final approval
23 of the Blount County Commission. Cost of roadway projects so
24 described thereafter shall be based on the percentage of total
25 county road miles per district within the county allowing for
26 a variance of seven and one-half percent (7.5%) per district
27 per 10-year period.

1 Funds expended pursuant to this subdivision may not
2 be used for county salaries, equipment, daily operational
3 expenses, or employment expenses.

4 (3) Of the remaining proceeds, thirty three and
5 one-third percent (33 1/3%) to the Blount County Board of
6 Education to be divided between Blount County schools and
7 Oneonta City schools, pro rata, based on student enrollment to
8 be used only for capital improvement and construction or for
9 the advancement of technology in education.

10 (4) Of the remaining proceeds, sixteen and
11 two-thirds percent (16 2/3%) to county municipalities which
12 lie in whole or in part within Blount County, divided pro
13 rata, based on the most recent decennial census of those
14 citizens who live within the boundaries of Blount County.
15 These distributions may be used only for municipal road and
16 bridge improvements and support of public education within the
17 limits of municipalities within Blount County.

18 Section 9. At the next general election held in the
19 county after the effective date of this act, the electors of
20 the county shall vote at a referendum on the approval of this
21 act. On the ballots used at the election, the proposition to
22 be voted on shall be stated substantially as follows:

23 "Do you favor authorizing the Blount County
24 Commission to levy a sales and use tax of one percent on
25 categories defined as general, amusement, and vending for the
26 purpose of paving county roads and maintaining bridges,
27 supporting the Blount County and Oneonta City schools,

1 providing support to county fire departments, and for
2 improving roads, bridges, or public education in the
3 municipalities of the county? Yes_____ No_____."

4 The results of the referendum shall be certified by
5 the judge of probate and forwarded to each member of the
6 Blount County Commission and the Blount County Legislative
7 Delegation. The tax may be imposed at the discretion of the
8 Blount County Commission only if a majority of those casting
9 ballots regarding the referendum cast a "yes" vote.

10 Section 10. This act shall become effective
11 immediately following its passage and approval by the
12 Governor, or its otherwise becoming law.