

1 SB335
2 175154-1
3 By Senator Sanford
4 RFD: County and Municipal Government
5 First Read: 08-MAR-16

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8 SYNOPSIS: Existing law provides that a governing body
9 of a municipality may adopt rules and regulations
10 to ascertain, assess, collect, and administer sales
11 and use taxes.

12 This bill would prohibit a governing body of
13 a municipality from entering into a contract with a
14 private auditing or collecting firm.

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16 A BILL
17 TO BE ENTITLED
18 AN ACT

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20 To amend Section 11-51-204 of the Code of Alabama
21 1975, relating to the adoption of rules and regulations
22 relating to sales and use taxes by the governing body of a
23 municipality; to prohibit a governing body of a municipality
24 from entering into a contract with a private auditing or
25 collecting firm.

26 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. Section 11-51-204 of the Code of Alabama
2 1975, is amended to read as follows:

3 "§11-51-204.

4 "(a) The governing body of a municipality making or
5 enforcing a levy or assessment of taxes under the provisions
6 of this article shall from time to time adopt by ordinance
7 such rules and regulations for making returns and for
8 ascertainment, assessment, collection, and administration of
9 any taxes levied under the provisions of this article as it
10 may deem necessary to enforce its provisions and, upon
11 request, shall furnish any taxpayer with a copy of those rules
12 and regulations.

13 "(b) Except as provided in this article, any
14 interpretations, rules, and regulations adopted or utilized by
15 the governing body shall not be inconsistent with any rules
16 and regulations which may be issued or promulgated by the
17 Department of Revenue from time to time pursuant to the
18 Alabama Administrative Procedure Act, for the corresponding
19 state tax.

20 "(c) The governing body of a municipality may not
21 enter into a contract with a private auditing or collecting
22 firm, as defined by Section 40-2A-3."

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