

2  
3 SENATE LL1 COMMITTEE SUBSTITUTE FOR SB367

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, to further provide for the  
15 distribution of the privilege license tax on the leasing or  
16 renting of tangible personal property; to amend Section  
17 45-2-220.05 of the Code of Alabama 1975, relating to the  
18 distribution of certain additional recording fees; to provide  
19 that the portion of the additional recording fee distributed  
20 to the county legislative delegation office would be  
21 redistributed to the Baldwin County District Attorney's  
22 Office; and to provide retroactive effect.

23 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

24 Section 1. Section 45-2-244.183, Code of Alabama  
25 1975, is amended to read as follows:

26 "§45-2-244.183.

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

20                 "(1) Seventy-five percent shall be distributed to  
21          the county general fund to be expended, as approved by the  
22          Baldwin County Commission, for general purposes; however, and  
23          per fiscal year from the foregoing distribution, the Baldwin  
24          County Commission shall appropriate two hundred thousand  
25          dollars (\$200,000) into a separate county fund to be used for  
26          the operation of the Baldwin County Legislative Office,  
27          established by Section 45-2-190, including, but not limited

1 to, office equipment, communication equipment, salary  
2 supplements for personnel of the legislative delegation  
3 office, training, and official public travel for members of  
4 the Baldwin County Legislative Delegation and personnel of the  
5 legislative delegation office and other expenses deemed  
6 appropriate only by written direction provided the Baldwin  
7 County Commission by the members of the Baldwin County  
8 Legislative Delegation. The members and personnel of the  
9 office may be eligible for reimbursement where applicable  
10 under the same policies, procedures, and conditions as county  
11 elected officials as provided in County Commission Policy No.  
12 8.6 and subsequent policies. All of the policies shall be  
13 subject to the same audit provisions as provided for the  
14 office. ~~Notwithstanding the foregoing, the expenses for~~  
15 ~~official travel shall not exceed two thousand dollars (\$2,000)~~  
16 ~~per member per year and shall be subject to periodic audits by~~  
17 ~~the Examiners of Public Accounts.~~

18 " (2) ~~Ten~~ Twelve percent shall be distributed into a  
19 separate county fund to be expended, as approved by the  
20 Baldwin County Commission in a resolution spread upon its  
21 minutes, for ~~the Historic Blakeley Authority.~~ ~~Of the funds~~  
22 ~~distributed to the Historic Blakeley Authority annually,~~  
23 ~~twenty-five thousand dollars (\$25,000) shall be expended by~~  
24 ~~the authority for the preservation, restoration, and~~  
25 ~~interpretation of Fort Mims and of the remaining funds 50~~  
26 ~~percent shall be expended for capital improvement.~~  
27 ~~Notwithstanding the foregoing earmarking of expenditures for~~

1 ~~the Historic Blakeley Authority for capital outlay, in any~~  
2 ~~fiscal year that the authority adds to and supplements its~~  
3 ~~lease tax revenue with contributions of capital expansion~~  
4 ~~funds or other equivalent capital contributions of real or~~  
5 ~~personal property from other sources, an amount of funds from~~  
6 ~~this section earmarked for capital outlay equal to 50 percent~~  
7 ~~of the additional contributions for capital outlay or~~  
8 ~~equivalent capital contributions may be expended for~~  
9 ~~operations in lieu of expending for capital outlay.~~  
10 ~~Disbursements shall be made quarterly to the Historic Blakeley~~  
11 ~~Authority. historic sites in Baldwin County. The Baldwin~~  
12 ~~County Commission shall produce a report annually for the~~  
13 ~~Baldwin County Legislative Delegation detailing the~~  
14 ~~disbursement of these funds.~~

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

1                   (3) Eight percent shall be distributed to the  
2 Baldwin County Economic Development Alliance for the purposes  
3 of growing and improving the county's economy.

4                   (4) The remaining balance in the fund at the end of  
5 the county fiscal year shall revert to the Baldwin County  
6 Legislative Delegation Office established by Section 45-2-190,  
7 to be expended as provided in subdivision (1) in addition to  
8 any other sums provided.

9                   ~~"(4)~~ (5) Privilege or license taxes collected and  
10 expended under authority of this subpart shall be audited by  
11 the Examiners of Public Accounts.

12                   "(b) If any person subject hereto should fail to  
13 render any report, return, statement, or form required hereby  
14 or should willfully make false statement of facts in the  
15 report, return, statement, or form required hereunder, he or  
16 she shall upon conviction be punished by a fine of not more  
17 than five hundred dollars (\$500) for each violation of this  
18 section."

19                   Section 2. Section 45-2-220.05 of the Code of  
20 Alabama 1975, is amended to read as follows:

21                   "§45-2-220.05.

22                   "(a) In Baldwin County, there is levied an  
23 additional recording fee of three dollars (\$3), and the  
24 Baldwin County Commission may impose, by resolution of the  
25 county commission, an additional recording fee not to exceed  
26 two dollars (\$2), which shall be charged and collected on each  
27 instrument, unless the instrument is otherwise exempt from all

1 fees filed for record in the office of the judge of probate.  
2 The office of the judge of probate shall not receive an  
3 instrument, unless the instrument is otherwise exempt from the  
4 payment of a filing fee, for filing unless the filing fee  
5 required by this part is paid. The fees required by this part  
6 shall be in addition to all other fees provided by law.

7 "(b) One dollar (\$1) from each three dollar (\$3)  
8 additional recording fee collected shall be ~~deposited by the~~  
9 ~~county commission in a special fund established in a bank~~  
10 ~~located in Baldwin County to be used for the purpose of~~  
11 ~~establishing, operating, and maintaining the county~~  
12 ~~legislative delegation office. Disbursements from the fund~~  
13 ~~shall be made by the county commission only upon direction of~~  
14 ~~a majority of the members of the county legislative delegation~~  
15 ~~who reside in Baldwin County. Any unexpended balance in the~~  
16 ~~fund at the end of the county fiscal year shall remain in the~~  
17 ~~fund and shall not revert to any other state or local fund.~~  
18 ~~Starting with the 2000 fiscal year budget, the county~~  
19 ~~commission may make such appropriations as it deems necessary~~  
20 ~~from time to time from the county general fund to the special~~  
21 ~~fund for the county legislative delegation office distributed~~  
22 ~~to the Baldwin County District Attorney's Office.~~

23 "(c) The operation of the act adding this amendatory  
24 language shall be retroactive to June 1, 2000, and all action  
25 taken and payments made pursuant to the act adding this  
26 amendatory language on and after that date are ratified and  
27 confirmed.

1                   "~~(c)~~ (d) Fees collected under this part shall be  
2 audited by the Examiners of Public Accounts."

3                   Section 3. This act shall be effective October 1,  
4 2019, following its passage and approval by the Governor, or  
5 its otherwise becoming law.