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3 BALDWIN COUNTY LEGISLATION COMMITTEE SUBSTITUTE FOR SB367
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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, 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, 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 House and
4 Senate members of the Baldwin County Legislative Delegation
5 and personnel of the legislative delegation office and other
6 expenses deemed appropriate only by written direction provided
7 the Baldwin County Commission by the House and Senate members
8 of the Baldwin County Legislative Delegation. The members and
9 personnel of the office may be eligible for reimbursement
10 where applicable under the same policies, procedures, and
11 conditions as county elected officials as provided in County
12 Commission Policy No. 8.6 and subsequent policies. All of the
13 policies shall be subject to the same audit provisions as
14 provided for the office. Notwithstanding the foregoing, the
15 expenses for official travel by a member of the House of
16 Representatives representing Baldwin County outside of his or
17 her district shall not exceed two thousand dollars (\$2,000)
18 per House of Representatives member per during a county fiscal
19 year, shall be subject to a majority vote of the House
20 delegation, and shall be subject to periodic audits by the
21 Examiners of Public Accounts. Expenses for official travel by
22 a member of the Senate representing Baldwin County outside of
23 his or her district shall not exceed seven thousand five
24 hundred dollars (\$7,500) per Senator during a county fiscal
25 year and shall be subject to periodic audits by the Examiners
26 of Public Accounts.

1 "~~2) Ten Twelve~~ percent shall be distributed into a
2 separate county fund to be expended,~~as approved by the~~
3 ~~Baldwin County Commission in a resolution spread upon its~~
4 ~~minutes, for the Historic Blakeley Authority. Of the funds~~
5 ~~distributed to the Historic Blakeley Authority annually,~~
6 ~~twenty-five thousand dollars (\$25,000) shall be expended by~~
7 ~~the authority for the preservation, restoration, and~~
8 ~~interpretation of Fort Mims and of the remaining funds 50~~
9 ~~percent shall be expended for capital improvement.~~
10 ~~Notwithstanding the foregoing earmarking of expenditures for~~
11 ~~the Historic Blakeley Authority for capital outlay, in any~~
12 ~~fiscal year that the authority adds to and supplements its~~
13 ~~lease tax revenue with contributions of capital expansion~~
14 ~~funds or other equivalent capital contributions of real or~~
15 ~~personal property from other sources, an amount of funds from~~
16 ~~this section earmarked for capital outlay equal to 50 percent~~
17 ~~of the additional contributions for capital outlay or~~
18 ~~equivalent capital contributions may be expended for~~
19 ~~operations in lieu of expending for capital outlay.~~
20 ~~Disbursements shall be made quarterly to the Historic Blakeley~~
21 ~~Authority. for historic sites in Baldwin County as follows: At~~
22 ~~least ten percent shall be expended for the Historic Blakeley~~
23 ~~Authority and up to two percent shall be expended for other~~
24 ~~historic sites in Baldwin County. The Baldwin County~~
25 ~~Commission shall produce a report annually for the House and~~
26 ~~Senate members of the Baldwin County Legislative Delegation~~
27 ~~detailing the disbursement of these funds.~~

1 ~~"(3) Fifteen percent shall be distributed into the~~
2 ~~Baldwin County Community Capital Fund, which is hereby~~
3 ~~established, to be expended only upon the unanimous direction~~
4 ~~of the members of the Baldwin County Legislative Delegation~~
5 ~~and for public purposes, not otherwise provided for by law,~~
6 ~~that in their judgment are worthy, for the best interest of~~
7 ~~the county, and promote the economic well-being of the~~
8 ~~citizens of Baldwin County and may specifically include~~
9 ~~projects at the Fort Morgan State Historic Site. Any~~
10 ~~unexpended balance in the fund at the end of the county fiscal~~
11 ~~year shall remain in the fund and shall not revert to any~~
12 ~~other state or local fund.~~

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

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

21 ~~"(4)~~ (5) Privilege or license taxes collected and
22 expended under authority of this subpart shall be audited by
23 the Examiners of Public Accounts.

24 "(b) If any person subject hereto should fail to
25 render any report, return, statement, or form required hereby
26 or should willfully make false statement of facts in the
27 report, return, statement, or form required hereunder, he or

1 she shall upon conviction be punished by a fine of not more
2 than five hundred dollars (\$500) for each violation of this
3 section."

4 Section 2. Section 45-2-220.05, Code of Alabama
5 1975, is amended to read as follows:

6 "§45-2-220.05.

7 "(a) In Baldwin County, there is levied an
8 additional recording fee of three dollars (\$3), and the
9 Baldwin County Commission may impose, by resolution of the
10 county commission, an additional recording fee not to exceed
11 two dollars (\$2), which shall be charged and collected on each
12 instrument, unless the instrument is otherwise exempt from all
13 fees filed for record in the office of the judge of probate.
14 The office of the judge of probate shall not receive an
15 instrument, unless the instrument is otherwise exempt from the
16 payment of a filing fee, for filing unless the filing fee
17 required by this part is paid. The fees required by this part
18 shall be in addition to all other fees provided by law.

19 "(b) One dollar (\$1) from each three dollar (\$3)
20 additional recording fee collected shall be ~~deposited by the~~
21 ~~county commission in a special fund established in a bank~~
22 ~~located in Baldwin County to be used for the purpose of~~
23 ~~establishing, operating, and maintaining the county~~
24 ~~legislative delegation office. Disbursements from the fund~~
25 ~~shall be made by the county commission only upon direction of~~
26 ~~a majority of the members of the county legislative delegation~~
27 ~~who reside in Baldwin County. Any unexpended balance in the~~

1 ~~fund at the end of the county fiscal year shall remain in the~~
2 ~~fund and shall not revert to any other state or local fund.~~
3 ~~Starting with the 2000 fiscal year budget, the county~~
4 ~~commission may make such appropriations as it deems necessary~~
5 ~~from time to time from the county general fund to the special~~
6 ~~fund for the county legislative delegation office distributed~~
7 ~~to the Baldwin County District Attorney's Office.~~

8 "(c) The operation of the act adding this amendatory
9 language shall be retroactive to June 1, 2000, and all action
10 taken and payments made pursuant to the act adding this
11 amendatory language on and after that date are ratified and
12 confirmed.

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

15 Section 3. This act shall be effective October 1,
16 2019, following its passage and approval by the Governor, or
17 its otherwise becoming law.