

1 SB243
2 198000-2
3 By Senator Price
4 RFD: Governmental Affairs
5 First Read: 04-APR-19

1 SB243

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4 ENROLLED, An Act,

5 Relating to final settlements and payments by
6 collectors; to amend Section 40-5-44, Code of Alabama 1975, to
7 require all tax collectors, elected assistant tax collectors,
8 revenue commissioners, license commissioners, and other
9 officials charged with collecting ad valorem taxes on motor
10 vehicle tags to make final settlement with the Comptroller
11 annually.

12 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

13 Section 1. Sections 40-5-44, Code of Alabama 1975,
14 is amended to read as follows:

15 "§40-5-44.

16 "(a) On or before July 1 in each year, the tax
17 collector must make final settlement, under oath, with the
18 Comptroller, of all matters pertaining to the office of tax
19 collector and pay over to the State Treasurer the balance
20 which may be found due from him for taxes with which he is
21 chargeable under the laws of the state, and at that time he
22 must also account to the Comptroller and pay over to the
23 proper governmental authorities and any holder of a tax lien
24 certificate issued pursuant to Acts 1995, No. 95-408 all money
25 received by him for the sale of lands and other property which

1 may have been sold for payment of taxes and also account to
2 the Comptroller for all lands bought by the state. He must
3 also report under oath to the Comptroller and pay over to the
4 State Treasurer all escaped taxes assessed and collected by
5 him. For failure of any tax collector to make any of the
6 settlements herein required to be made by July 10 of each
7 year, he shall forfeit ten dollars (\$10) per day, which shall
8 be deducted from the amount of commissions due and payable to
9 him on such settlements respectively; and it shall be the duty
10 of the Comptroller, or the county treasurer, or the custodian
11 of the county funds, as the case may be, to withhold all
12 commissions in cases where settlements are not made by July 10
13 of each year.

14 "(b) (1) On or before November 1 in each year, all
15 tax collectors, elected assistant tax collectors, revenue
16 commissioners, license commissioners, and probate judges
17 charged with collecting ad valorem taxes on motor vehicle tags
18 shall make final settlement, under oath, with the Comptroller
19 annually of all matters pertaining to the respective office's
20 collection of ad valorem taxes on motor vehicle tags. (2)
21 Failure of any official to make the settlement required by
22 this subsection by November 10 of each year shall forfeit ten
23 dollars (\$10) per day which shall be deducted from the amount
24 of commission due and payable to him on the settlement
25 respectively. It shall be the duty of the Comptroller, or the

1 county treasurer, or the custodian of the county funds, as the
2 case may be, to withhold all commissions in cases where
3 settlements are not made by December 10 of each year. (3)
4 Final determinations shall be made in accordance with rules
5 and regulations promulgated by the state Comptroller regarding
6 the format of the final settlement, the time frame to be
7 covered by the final settlement and the date when final
8 settlement will be made with the State Comptroller's Office
9 and approved by the Chief Examiner of Public Accounts."

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

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB243
Senate 08-MAY-19
I hereby certify that the within Act originated in and passed
the Senate.

Patrick Harris,
Secretary.

House of Representatives
Passed: 30-MAY-19

By: Senator Price