

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

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8 SYNOPSIS: Under existing law, tax collectors are
9 required to make final settlement annually with the
10 Comptroller of all matters pertaining to the office
11 of tax collector regarding all monies received by
12 him for the sale of lands and other property sold
13 for payment of taxes.

14 This bill would require all tax collectors,
15 elected assistant tax collectors, revenue
16 commissioners, license commissioners, and other
17 officials charged with collecting ad valorem taxes
18 on motor vehicle tags to make final settlement with
19 the Comptroller annually.

20
21 A BILL
22 TO BE ENTITLED
23 AN ACT

24
25 Relating to final settlements and payments by
26 collectors; to amend Section 40-5-44, Code of Alabama 1975, to
27 require all tax collectors, elected assistant tax collectors,

1 revenue commissioners, license commissioners, and other
2 officials charged with collecting ad valorem taxes on motor
3 vehicle tags to make final settlement with the Comptroller
4 annually.

5 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

8 "§40-5-44.

9 "(a) On or before July 1 in each year, the tax
10 collector must make final settlement, under oath, with the
11 Comptroller, of all matters pertaining to the office of tax
12 collector and pay over to the State Treasurer the balance
13 which may be found due from him for taxes with which he is
14 chargeable under the laws of the state, and at that time he
15 must also account to the Comptroller and pay over to the
16 proper governmental authorities and any holder of a tax lien
17 certificate issued pursuant to Acts 1995, No. 95-408 all money
18 received by him for the sale of lands and other property which
19 may have been sold for payment of taxes and also account to
20 the Comptroller for all lands bought by the state. He must
21 also report under oath to the Comptroller and pay over to the
22 State Treasurer all escaped taxes assessed and collected by
23 him. For failure of any tax collector to make any of the
24 settlements herein required to be made by July 10 of each
25 year, he shall forfeit ten dollars (\$10) per day, which shall
26 be deducted from the amount of commissions due and payable to
27 him on such settlements respectively; and it shall be the duty

1 of the Comptroller, or the county treasurer, or the custodian
2 of the county funds, as the case may be, to withhold all
3 commissions in cases where settlements are not made by July 10
4 of each year.

5 "(b) (1) On or before November 1 in each year, all
6 tax collectors, elected assistant tax collectors, revenue
7 commissioners, license commissioners, and probate judges
8 charged with collecting ad valorem taxes on motor vehicle tags
9 shall make final settlement, under oath, with the Comptroller
10 annually of all matters pertaining to the respective office's
11 collection of ad valorem taxes on motor vehicle tags. (2)
12 Failure of any official to make the settlement required by
13 this subsection by November 10 of each year shall forfeit ten
14 dollars (\$10) per day which shall be deducted from the amount
15 of commission due and payable to him on the settlement
16 respectively. It shall be the duty of the Comptroller, or the
17 county treasurer, or the custodian of the county funds, as the
18 case may be, to withhold all commissions in cases where
19 settlements are not made by December 10 of each year. (3)
20 Final determinations shall be made in accordance with rules
21 and regulations promulgated by the state Comptroller regarding
22 the format of the final settlement, the time frame to be
23 covered by the final settlement and the date when final
24 settlement will be made with the State Comptroller's Office
25 and approved by the Chief Examiner of Public Accounts."

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