

1 SB367
2 197498-2
3 By Senators Albritton and Elliott (N & P)
4 RFD: Local Legislation
5 First Read: 02-MAY-19

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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.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. Section 45-2-244.183, Code of Alabama
19 1975, is amended to read as follows:

20 "§45-2-244.183.

21 "(a) The privilege license tax levied hereunder,
22 except where otherwise provided, shall be due and payable in
23 monthly installments on or before the twentieth day of the
24 month next succeeding the month in which the privilege license
25 tax accrues. On or before such twentieth day, every person on
26 whom the amounts levied hereunder are imposed shall render to
27 the county, on a form or forms prescribed by the county

1 commission or State Department of Revenue, a true and correct
2 statement showing the gross proceeds of his or her business
3 for the next preceding month, the amount of gross proceeds
4 which are not subject to the privilege license tax, or are not
5 to be used as a measurement of the amounts due by such person
6 and the nature thereof, together with such other information
7 as the county commission may require, and at the time of
8 making such monthly report such person shall compute the
9 privilege license taxes due and shall pay the Baldwin County
10 Commission the amounts shown to be due. All taxes of the
11 county shall be deposited into the general fund of the county
12 treasury to be distributed as follows:

13 "(1) Seventy-five percent shall be distributed to
14 the county general fund to be expended, as approved by the
15 Baldwin County Commission, for general purposes; however, and
16 per fiscal year from the foregoing distribution, the Baldwin
17 County Commission shall appropriate one hundred fifty thousand
18 dollars (\$150,000) into a separate county fund to be used for
19 the operation of the Baldwin County Legislative Office,
20 established by Section 45-2-190, including, but not limited
21 to, office equipment, communication equipment, salary
22 supplements for personnel of the legislative delegation
23 office, training, and official public travel for members of
24 the Baldwin County Legislative Delegation and personnel of the
25 legislative delegation office and other expenses deemed
26 appropriate only by written direction provided the Baldwin
27 County Commission by the members of the Baldwin County

1 Legislative Delegation. The members and personnel of the
2 office may be eligible for reimbursement where applicable
3 under the same policies, procedures, and conditions as county
4 elected officials as provided in County Commission Policy No.
5 8.6 and subsequent policies. All of the policies shall be
6 subject to the same audit provisions as provided for the
7 office. ~~Notwithstanding the foregoing, the expenses for~~
8 ~~official travel shall not exceed two thousand dollars (\$2,000)~~
9 ~~per member per year and shall be subject to periodic audits by~~
10 ~~the Examiners of Public Accounts.~~

11 " (2) ~~Ten~~ Twelve percent shall be distributed into a
12 separate county fund to be expended, as approved by the
13 Baldwin County Commission in a resolution spread upon its
14 minutes, for ~~the Historic Blakeley Authority.~~ ~~Of the funds~~
15 ~~distributed to the Historic Blakeley Authority annually,~~
16 ~~twenty-five thousand dollars (\$25,000) shall be expended by~~
17 ~~the authority for the preservation, restoration, and~~
18 ~~interpretation of Fort Mims and of the remaining funds 50~~
19 ~~percent shall be expended for capital improvement.~~

20 ~~Notwithstanding the foregoing earmarking of expenditures for~~
21 ~~the Historic Blakeley Authority for capital outlay, in any~~
22 ~~fiscal year that the authority adds to and supplements its~~
23 ~~lease tax revenue with contributions of capital expansion~~
24 ~~funds or other equivalent capital contributions of real or~~
25 ~~personal property from other sources, an amount of funds from~~
26 ~~this section earmarked for capital outlay equal to 50 percent~~
27 ~~of the additional contributions for capital outlay or~~

1 ~~equivalent capital contributions may be expended for~~
2 ~~operations in lieu of expending for capital outlay.~~
3 ~~Disbursements shall be made quarterly to the Historic Blakeley~~
4 ~~Authority.~~ historic sites in Baldwin County. The Baldwin
5 County Commission shall produce a report annually for the
6 Baldwin County Legislative Delegation detailing the
7 disbursement of these funds.

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

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

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

1 "~~(4)~~ (5) Privilege or license taxes collected and
2 expended under authority of this subpart shall be audited by
3 the Examiners of Public Accounts.

4 "(b) If any person subject hereto should fail to
5 render any report, return, statement, or form required hereby
6 or should willfully make false statement of facts in the
7 report, return, statement, or form required hereunder, he or
8 she shall upon conviction be punished by a fine of not more
9 than five hundred dollars (\$500) for each violation of this
10 section."

11 Section 2. This act shall be effective October 1,
12 2019, following its passage and approval by the Governor, or
13 its otherwise becoming law.