

1 HB192
2 215311-4
3 By Representative Allen (N & P)
4 RFD: Local Legislation
5 First Read: 01-FEB-22

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23

ENROLLED, An Act,

Relating to Pike County; to amend Sections 2, 8, and 9 of Act 2017-332 of the 2017 Regular Session (Acts 2017, p. 586), authorizing the county commission to levy an additional sales and use tax; to further provide for the collection, distribution, and use of the proceeds of the tax.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Sections 2, 8, and 9 of Act 2017-332 of the 2017 Regular Session (Acts 2017, p. 586), are amended to read as follows:

"Section 2. As used in this act, ~~"sales and use tax"~~ means a the following terms shall have the following meanings, except where context clearly indicates a different meaning:

"(1) COSTS. When used with reference to the county jail and judicial complex, the term means all costs of acquiring, constructing, equipping, and financing the county jail and judicial complex, including all of the following:

"a. The costs of all lands, structures, real and personal property, rights-of-way, easements, permits, licenses, and other interests acquired or used for the county jail and judicial complex, and the costs of demolishing or removing any buildings or structures on land acquired or used.

1 "b. The costs of all machinery, equipment,
2 furniture, furnishings, and fixtures acquired or used for the
3 county jail and judicial complex.

4 "c. The costs of architectural, engineering,
5 financial, construction consulting, and legal services
6 performed in connection with the acquisition, construction,
7 equipping, and financing of the county jail and judicial
8 complex.

9 "d. The costs of issuing and selling indebtedness.

10 "e. The costs of bond insurance, letters of credit,
11 or other third-party credit facilities with respect to
12 indebtedness.

13 "f. Amounts used to fund reserves for the payment of
14 principal of and interest on indebtedness.

15 "g. The payment of principal of and interest on
16 indebtedness.

17 "h. Other expenses necessary for or incidental to
18 the acquisition, construction, equipping, and financing of the
19 jail and judicial complex and the commencement of operation of
20 the complex.

21 "(2) COUNTY JAIL AND JUDICIAL COMPLEX. A new
22 building, structure, or group of buildings or structures
23 designed for use by the county and its agencies as a jail, a
24 facility for E-911 dispatch and Emergency Management
25 operations and related services, a criminal justice and public

1 safety center, and a place for holding court, with appurtenant
2 offices and other ancillary facilities.

3 "(3) INDEBTEDNESS. Warrants, bonds, notes, or other
4 instruments of indebtedness issued to finance or refinance
5 costs of the county jail and judicial complex.

6 "(4) SALES AND USE TAX. A tax imposed by the state
7 sales and use tax statutes and such other acts applicable to
8 Pike County, but not limited to, Sections 40-23.1, 40-23-2,
9 40-23-3, 40-23-4, 40-23-37, 40-23-60, 40-23-61, 40-23-62, and
10 Section 40-23-63, Code of Alabama 1975.

11 "Section 8. All taxes collected under this act shall
12 be remitted to Pike County and deposited in a segregated
13 account within the Pike County General Fund to be used for
14 ~~construction, financing, and equipping a new county jail or~~
15 ~~jail complex~~ the costs of the county jail and judicial
16 complex. The County Commission of Pike County may thereafter
17 transfer the proceeds into one or more special funds or
18 accounts designated by resolution of the commission, provided
19 that the proceeds are used for the costs of the county jail
20 and judicial complex. The County Commission of Pike County may
21 assign and pledge the proceeds of the tax authorized by this
22 act for the payment of principal of and interest on
23 indebtedness. Any such pledge shall be irrevocable so long as
24 the indebtedness for which the pledge is made remains
25 outstanding.

1 "Section 9. The tax authorized by this act shall
2 expire on the first day of the next month following the
3 payment in full of the costs ~~relating to the construction and~~
4 ~~equipping of the new~~ of the county jail ~~or jail~~ and judicial
5 complex, including the retirement of any financing and
6 indebtedness."

7 Section 2. This act shall become effective
8 immediately following its passage and approval by the
9 Governor, or its otherwise becoming law.

