

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

A BILL
TO BE ENTITLED
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

1 acquiring, constructing, equipping, and financing the county
2 jail and judicial complex, including all of the following:

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

8 "b. The costs of all machinery, equipment,
9 furniture, furnishings, and fixtures acquired or used for the
10 county jail and judicial complex.

11 "c. The costs of architectural, engineering,
12 financial, construction consulting, and legal services
13 performed in connection with the acquisition, construction,
14 equipping, and financing of the county jail and judicial
15 complex.

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

17 "e. The costs of bond insurance, letters of credit,
18 or other third-party credit facilities with respect to
19 indebtedness.

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

22 "g. The payment of principal of and interest on
23 indebtedness.

24 "h. Other expenses necessary for or incidental to
25 the acquisition, construction, equipping, and financing of the
26 jail and judicial complex and the commencement of operation of
27 the complex.

1 "(2) COUNTY JAIL AND JUDICIAL COMPLEX. A new
2 building, structure, or group of buildings or structures
3 designed for use by the county and its agencies as a jail, a
4 facility for E-911 dispatch and Emergency Management
5 operations and related services, a criminal justice and public
6 safety center, and a place for holding court, with appurtenant
7 offices and other ancillary facilities.

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

11 "(4) SALES AND USE TAX. A tax imposed by the state
12 sales and use tax statutes and such other acts applicable to
13 Pike County, but not limited to, Sections 40-23.1, 40-23-2,
14 40-23-3, 40-23-4, 40-23-37, 40-23-60, 40-23-61, 40-23-62, and
15 Section 40-23-63, Code of Alabama 1975.

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

1 indebtedness. Any such pledge shall be irrevocable so long as
2 the indebtedness for which the pledge is made remains
3 outstanding.

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

10 Section 2. This act shall become effective
11 immediately following its passage and approval by the
12 Governor, or its otherwise becoming law.