

HB185 INTRODUCED



1 HB185
2 QGA2411-1
3 By Representatives Wadsworth, Estes
4 RFD: County and Municipal Government
5 First Read: 15-Feb-24



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SYNOPSIS:

Under existing law, a municipality may not collect license revenue or other taxes or fees within the police jurisdiction of the municipality but outside the corporate limits of the municipality if the municipality has failed to report the revenue to the Department of Examiners of Public Accounts in a timely manner.

This bill would authorize a municipality to resume collection of license revenue or other taxes or fees within the police jurisdiction of the municipality but outside the corporate limits of the municipality after the Department of Examiners of Public Accounts certifies that the municipality is in compliance with the reporting requirements.

A BILL
TO BE ENTITLED
AN ACT

Relating to municipalities; to provide a method for a municipality to resume collection of certain revenue.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) A municipality that has been barred from



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29 collecting license revenue or other taxes or fees within the
30 police jurisdiction of the municipality but outside the
31 corporate limits of the municipality due to failure to submit
32 an annual report required under Section 11-51-91(c), Code of
33 Alabama 1975, may request to resume collection as provided in
34 this section.

35 (b) Within 30 days of the receipt of a request by a
36 municipality, accompanied by each annual report that the
37 municipality had previously failed to submit as of the date of
38 the request, the Department of Examiners of Public Accounts
39 shall certify to the municipality and the Department of
40 Revenue that the municipality may resume collection of the
41 taxes and fees.

42 (c) Nothing in this section shall alter the reporting
43 requirements created by Section 11-51-91, Code of Alabama
44 1975.

45 (d) A municipality shall not collect any license
46 revenue or other taxes or fees due during the period in which
47 the municipality was barred from collecting license revenue,
48 taxes, or fees pursuant to Section 11-51-91(c), Code of
49 Alabama 1975, due to non-compliance with the reporting
50 requirements.

51 Section 2. This act shall become effective on June 1,
52 2024.