

SB276 INTRODUCED



1 SB276
2 2FM9ISI-1
3 By Senator Albritton (N & P)
4 RFD: Local Legislation
5 First Read: 01-Apr-25



A BILL
TO BE ENTITLED
AN ACT

Relating to Baldwin County; to amend Sections 45-2-190 and 45-2-244.183, Code of Alabama 1975; to further provide for the Baldwin County Legislative Office Fund; and to further provide for distributions from the privilege license tax.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Sections 45-2-190 and 45-2-244.183, Code of Alabama 1975, are amended to read as follows:

"§45-2-190

(a) There is ~~hereby~~ established the Baldwin County Legislative Office. The County Commission of Baldwin County shall provide office space, office furniture, office equipment, telephone service, and accommodation for the members of the legislative delegation from the county. The personnel for the legislative delegation office shall be selected by the members of the legislative delegation. The personnel may or may not be considered county employees for the purposes of being eligible to participate in and be eligible for benefits available to county employees. The county commission or members of the legislative delegation may contract for services or employment with such personnel. The



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personnel shall serve at the pleasure of the legislative delegation. The amount of compensation for each of the assistants shall be fixed by the members of the legislative delegation and such compensation and benefits shall be paid by the county from the ~~special fund established in Section 45-2-220.05~~ Baldwin County Legislative Office Fund.

(b) The county commission shall maintain a Baldwin County Legislative Office Fund to be used for the purposes of establishing, operating, and maintaining the county legislative delegation office. Disbursements from the fund shall be made by the county commission only upon direction of a majority of the members of the county legislative delegation. Any unexpended balance in the fund at the end of the county fiscal year shall not revert to any other state or local fund.

(c) The county commission may make any appropriations it deems necessary from time to time from the county general fund to the Baldwin County Legislative Office Fund.

(d) If, at the end of any county fiscal year, the Baldwin County Legislative Office Fund contains more than three hundred thousand dollars (\$300,000), the excess balance up to one hundred thousand dollars (\$100,000) per year shall be distributed to the Baldwin County Historic Development Commission for the purposes of capital improvements, maintenance, and repairs to the items and properties the commission oversees. The commission, before the conclusion of each fiscal year where the commission received funds pursuant to this subsection, shall send a report to the legislative



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delegation detailing how the funds were used."

"§45-2-244.183

(a) The privilege license tax levied hereunder, except where otherwise provided, shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the privilege license tax accrues. On or before such twentieth day, every person on whom the amounts levied hereunder are imposed shall render to the county, on a form or forms prescribed by the county commission or State Department of Revenue, a true and correct statement showing the gross proceeds of his or her business for the next preceding month, the amount of gross proceeds which are not subject to the privilege license tax, or are not to be used as a measurement of the amounts due by such person and the nature thereof, together with such other information as the county commission may require, and at the time of making such monthly report such person shall compute the privilege license taxes due and shall pay the Baldwin County Commission the amounts shown to be due. All taxes of the county shall be deposited into the general fund of the county treasury to be distributed as follows:

(1) Seventy-five percent shall be distributed to the county general fund to be expended, as approved by the Baldwin County Commission, for general purposes; however, and per fiscal year from the foregoing distribution, the Baldwin County Commission shall appropriate two hundred thousand dollars (\$200,000) into a separate county fund to be used for the operation of the Baldwin County Legislative Office,



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established by Section 45-2-190, including, but not limited to, office equipment, communication equipment, salary supplements for personnel of the legislative delegation office, training, and official public travel for House and Senate members of the Baldwin County Legislative Delegation and personnel of the legislative delegation office and other expenses deemed appropriate only by written direction provided the Baldwin County Commission by the House and Senate members of the Baldwin County Legislative Delegation. The members and personnel of the office may be eligible for reimbursement where applicable under the same policies, procedures, and conditions as county elected officials as provided in County Commission Policy No. 8.6 and subsequent policies. All of the policies shall be subject to the same audit provisions as provided for the office. Notwithstanding the foregoing, the expenses for official travel by a member of the House of Representatives representing Baldwin County outside of his or her district shall not exceed two thousand dollars (\$2,000) per House of Representatives member during a county fiscal year, shall be subject to a majority vote of the House delegation, and shall be subject to periodic audits by the [Department of](#) Examiners of Public Accounts. Expenses for official travel by a member of the Senate representing Baldwin County outside of his or her district shall not exceed seven thousand five hundred dollars (\$7,500) per senator during a county fiscal year and shall be subject to periodic audits by the Department of Examiners of Public Accounts.

(2) Twelve percent shall be distributed into a separate



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county fund to be expended for historic sites in Baldwin County as follows: At least ~~ten~~10 percent shall be expended for the Historic Blakeley Authority and up to two percent shall be expended for other historic sites in Baldwin County. The Baldwin County Commission shall produce a report annually for the House and Senate members of the Baldwin County Legislative Delegation detailing the disbursement of these funds.

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

(4) One and one-half percent shall be distributed to the Baldwin County Historic Development Commission for the purposes of capital improvements, maintenance, and repairs to the properties and items the commission oversees.

~~(4)~~ (5) The remaining balance in the fund at the end of the county fiscal year shall revert to the Baldwin County Legislative Delegation Office established by Section 45-2-190, to be expended as provided in subdivision (1) in addition to any other sums provided.

(b) Privilege or license taxes collected and expended under authority of this subpart shall be audited by the Department of Examiners of Public Accounts.

(c) If any person subject hereto should fail to render any report, return, statement, or form required hereby or should willfully make false statement of facts in the report, return, statement, or form required hereunder, he or she shall upon conviction be punished by a fine of not more than five



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141 hundred dollars (\$500) for each violation of this section."
142 Section 2. This act shall become effective on October
143 1, 2025.