

1 HB592
2 186123-2
3 By Representatives South and Millican (Constitutional
4 Amendment)
5 RFD: Local Legislation
6 First Read: 04-MAY-17

2
3
4
5
6
7
8 SYNOPSIS: This bill would propose a local
9 constitutional amendment relating to Lamar County
10 to authorize the Lamar County Commission to levy an
11 additional sales and use tax in the amount of up to
12 one percent of sales and to provide for
13 distribution of the proceeds to the Lamar County
14 General Fund.

15
16 A BILL
17 TO BE ENTITLED
18 AN ACT
19

20 To propose an amendment to the Constitution of
21 Alabama of 1901, relating to Lamar County, to authorize the
22 Lamar County Commission to levy an additional sales and use
23 tax in the amount of up to one percent and to provide for
24 distribution of the proceeds to the Lamar County General Fund.

25 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

26 Section 1. The following amendment to the
27 Constitution of Alabama of 1901, is proposed and shall become

1 valid as a part of the Constitution when all requirements of
2 this act are fulfilled:

3 PROPOSED AMENDMENT

4 Section 1. This amendment shall apply only to Lamar
5 County.

6 Section 2. As used in this amendment, "sales and use
7 tax" means a tax imposed by the state sales and use tax
8 statutes and such other acts applicable to Lamar County, but
9 not limited to, Sections 40-23-1, 40-23-2, 40-23-3, 40-23-4,
10 40-23-37, 40-23-60, 40-23-61, 40-23-62, and Section 40-23-63,
11 Code of Alabama 1975.

12 Section 3. The Lamar County Commission, upon a
13 majority vote of the members and in addition to all other
14 taxes, may levy a sales and use tax in an amount up to a one
15 percent sales and use tax on sales, use, storage, consumption,
16 or gross receipts in the county. The rate of the sales and use
17 tax for various types of sales and use shall not exceed the
18 proportionate rate of the sales and use tax under state law.

19 The gross receipts of any business and the gross
20 proceeds of all sales and use of products or services which
21 are presently exempt under the state sales and use tax
22 statutes are exempt from the tax authorized by this amendment.

23 Section 4. The tax authorized to be levied by this
24 amendment shall be collected at the same time and in the same
25 manner as the state sales and use taxes are collected in Lamar
26 County and those sales and use taxes applicable only to Lamar
27 County. The county may provide for the tax to be collected by

1 the Department of Revenue or exercise the authority in Section
2 11-3-11.2, Code of Alabama 1975, to provide for or contract
3 for collection.

4 Section 5. Each person engaging or continuing in a
5 business subject to the tax levied by this amendment, and each
6 casual sale that is subject to tax, shall add to the sales or
7 use price and collect from the purchaser the amount due by the
8 taxpayer because of such sale or use. It shall be unlawful for
9 any person subject to the tax to fail to add to the
10 sales price and to collect from the purchaser the amount
11 required to be added to the sale pursuant to this amendment.
12 It shall be unlawful for any person subject to the tax levied
13 by this act to refund or offer to refund all or any part of
14 the amount collected or to absorb or advertise directly or
15 indirectly the absorption or refund of any portion of the tax.

16 Section 6. The tax authorized by this act shall
17 constitute a debt due Lamar County. The county shall collect
18 the tax, enforce this amendment, and have and exercise all
19 rights and remedies otherwise currently applicable or which
20 may be provided for in the future for the collection of the
21 sales and use taxes by the state.

22 Section 7. All existing provisions of the sales and
23 use tax statutes, whether imposed by state statutes or local
24 act applicable to Lamar County, with respect to the payment,
25 assessment, and collection of the sales and use tax, making of
26 reports, keeping and preserving records, penalties for failure
27 to pay the tax, promulgating rules with respect to the sales

1 and use tax, and the administration and enforcement of the
2 sales and use taxes, which are not inconsistent with this
3 amendment, shall apply to the tax authorized under this
4 amendment. The county shall have and exercise the same powers,
5 duties, and obligations with respect to the tax levied under
6 this amendment as imposed by the existing sales and use tax
7 statutes, whether imposed by state statutes or local act. All
8 provisions of the existing sales and use tax statutes that are
9 made applicable to the tax levied under this amendment and
10 that provides for the administration and enforcement of
11 existing sales and use taxes are incorporated by reference and
12 made part of this amendment as if fully set forth herein.

13 Section 8. All taxes collected under this amendment
14 shall be remitted to Lamar County and deposited in the Lamar
15 County General Fund to be used for general county purposes as
16 appropriated by the county commission.

17 Section 2. An election upon the proposed amendment
18 shall be held at the special general election in December 2017
19 in accordance with Amendment 555 to the Constitution of
20 Alabama of 1901, now appearing as Section 284.01 of the
21 Official Recompilation of the Constitution of Alabama of 1901,
22 as amended, and the election laws of this state.

23 Section 3. The appropriate election official shall
24 assign a ballot number for the proposed constitutional
25 amendment on the election ballot and shall set forth the
26 following description of the substance or subject matter of
27 the proposed constitutional amendment:

1 "Relating to Lamar County; to propose an amendment
2 to the Constitution of Alabama of 1901, relating to Lamar
3 County, to authorize the Lamar County Commission to levy an
4 additional sales and use tax in the amount of up to one
5 percent and to provide for distribution of the proceeds to the
6 Lamar County General Fund.

7 "Proposed by Act _____."

8 This description shall be followed by the following
9 language:

10 "Yes () No ()."