

1 HB676
2 169524-2
3 By Representatives McMillan, Baker, Shiver, Davis, Faust and
4 Jackson (N & P)
5 RFD: Baldwin County Legislation
6 First Read: 19-MAY-15

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ENROLLED, An Act,

Relating to Baldwin County; to amend Section 45-2-244.183, Code of Alabama 1975, relating to distribution of the privilege license tax; to further provide for the Baldwin County Community Capital Fund.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 45-2-244.183, Code of Alabama 1975, is amended to read as follows:

"§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

1 privilege license taxes due and shall pay the Baldwin County
2 Commission the amounts shown to be due. All taxes of the
3 county shall be deposited into the general fund of the county
4 treasury to be distributed as follows:

5 "(1) Seventy-five percent shall be distributed to
6 the county general fund to be expended, as approved by the
7 Baldwin County Commission, for general purposes; however, and
8 per fiscal year from the foregoing distribution, the Baldwin
9 County Commission shall appropriate ~~one hundred thousand~~
10 ~~dollars (\$100,000)~~ one hundred fifty thousand dollars
11 (\$150,000) into a separate county fund to be used for the
12 operation of the Baldwin County Legislative Office,
13 established by Section 45-2-190, including, but not limited
14 to, office equipment, communication equipment, salary
15 supplements for personnel of the legislative delegation
16 office, training, and official public travel for members of
17 the Baldwin County Legislative Delegation and personnel of the
18 legislative delegation office and other expenses deemed
19 appropriate only by written direction provided the Baldwin
20 County Commission by the members of the Baldwin County
21 Legislative Delegation. Notwithstanding the foregoing, the
22 expenses for official travel shall not exceed two thousand
23 dollars (\$2,000) per member per year and shall be subject to
24 periodic audits by the Examiners of Public Accounts.

1 "(2) ~~Twenty-five~~ Twelve and one-half percent shall
2 be distributed into a separate county fund to be expended, as
3 approved by the Baldwin County Commission in a resolution
4 spread upon its minutes, ~~in equal portions for the Fort Morgan~~
5 ~~State Historic Site and for the~~ Historic Blakeley Authority.
6 ~~The portion distributed for the Fort Morgan State Historic~~
7 ~~Site shall be expended solely for capital outlay.~~ Of the
8 ~~portion~~ funds distributed to the Historic Blakeley Authority,
9 for the fiscal year ending September 30, ~~2013~~ 2015, and the
10 next ~~two~~ three fiscal years thereafter, the funds may be
11 expended 50 percent for capital outlay and 50 percent for
12 operations. Thereafter, the entire portion distributed to the
13 Historic Blakeley Authority shall be expended for capital
14 outlay. Notwithstanding the foregoing earmarking of
15 expenditures for the Historic Blakeley Authority for capital
16 outlay, in any fiscal year that the authority adds to and
17 supplements its lease tax revenue with contributions of
18 capital expansion funds or other equivalent capital
19 contributions of real or personal property from other sources,
20 an amount of funds from this section earmarked for capital
21 outlay equal to 50 percent of the additional contributions for
22 capital outlay or equivalent capital contributions may be
23 expended for operations in lieu of expending for capital
24 outlay. ~~Each entity receiving funds~~ The Historic Blakeley
25 Authority shall submit to the county commission a master plan

1 for capital outlay. The Baldwin County Commission shall
2 authorize the ~~respective~~ disbursements ~~divided equally between~~
3 ~~the two entities~~ upon the annual submission of a budget of
4 expenditures based upon the master plan. Disbursements shall
5 be made quarterly to the ~~entities receiving funds~~ Historic
6 Blakeley Authority. Any deviation from the master plan for
7 capital outlay shall be subject to the approval of the county
8 commission and such approval shall neither be unreasonably
9 delayed nor unreasonably withheld.

10 "(3) Twelve and one-half percent shall be
11 distributed into the Baldwin County Community Capital Fund,
12 which is hereby established, to be expended only upon the
13 unanimous direction of the members of the Baldwin County
14 Legislative Delegation and for public purposes, not otherwise
15 provided for by law, that in their judgment are worthy, for
16 the best interest of the county, and promote the economic
17 well-being of the citizens of Baldwin County and may
18 specifically include projects at the Fort Morgan State
19 Historic Site. Any unexpended balance in the fund at the end
20 of the county fiscal year shall remain in the fund and shall
21 not revert to any other state or local fund.

22 "(3)(4) Privilege or license taxes collected and
23 expended under authority of this subpart shall be audited by
24 the Examiners of Public Accounts.

1 "(b) If any person subject hereto should fail to
2 render any report, return, statement, or form required hereby
3 or should willfully make false statement of facts in the
4 report, return, statement, or form required hereunder, he or
5 she shall upon conviction be punished by a fine of not more
6 than five hundred dollars (\$500) for each violation of this
7 section."

8 Section 2. This act shall become effective on
9 October 1, 2015.

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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 26-MAY-15.

Jeff Woodard
Clerk

Senate

03-JUN-15

Passed