

1 SB420
2 147404-4
3 By Senator Pittman (N & P)
4 RFD: Local Legislation No. 1
5 First Read: 11-APR-13

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Baldwin County; to amend Section
14 45-2-244.183 of the Code of Alabama 1975, to further provide
15 for the use of the portion of the proceeds from a privilege or
16 license tax on the leasing or renting of tangible personal
17 property distributed to the Historic Blakeley Authority.

18 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

21 "§45-2-244.183.

22 "(a) The privilege license tax levied hereunder,
23 except where otherwise provided, shall be due and payable in
24 monthly installments on or before the twentieth day of the
25 month next succeeding the month in which the privilege license
26 tax accrues. On or before such twentieth day, every person on
27 whom the amounts levied hereunder are imposed shall render to

1 the county, on a form or forms prescribed by the county
2 commission or State Department of Revenue, a true and correct
3 statement showing the gross proceeds of his or her business
4 for the next preceding month, the amount of gross proceeds
5 which are not subject to the privilege license tax, or are not
6 to be used as a measurement of the amounts due by such person
7 and the nature thereof, together with such other information
8 as the county commission may require, and at the time of
9 making such monthly report such person shall compute the
10 privilege license taxes due and shall pay the Baldwin County
11 Commission the amounts shown to be due. All taxes of the
12 county shall be deposited into the general fund of the county
13 treasury to be distributed as follows:

14 "(1) Seventy-five percent shall be distributed to
15 the county general fund to be expended, as approved by the
16 Baldwin County Commission, for general purposes; however, and
17 per fiscal year from the foregoing distribution, the Baldwin
18 County Commission shall appropriate one hundred thousand
19 dollars (\$100,000) into a separate county fund to be used for
20 the operation of the Baldwin County Legislative Office,
21 established by Section 45-2-190, including, but not limited
22 to, office equipment, communication equipment, salary
23 supplements for personnel of the legislative delegation
24 office, training, and official public travel for members of
25 the Baldwin County Legislative Delegation and personnel of the
26 legislative delegation office and other expenses deemed
27 appropriate only by written direction provided the Baldwin

1 County Commission by the members of the Baldwin County
2 Legislative Delegation. Notwithstanding the foregoing, the
3 expenses for official travel shall not exceed two thousand
4 dollars (\$2,000) per member per year and shall be subject to
5 periodic audits by the Examiners of Public Accounts.

6 "(2) Twenty-five percent shall be distributed into a
7 separate county fund to be expended, as approved by the
8 Baldwin County Commission in a resolution spread upon its
9 minutes, in equal portions for the Fort Morgan State Historic
10 Site and for Historic Blakeley Authority. The portion
11 distributed for the Fort Morgan State Historic Site shall be
12 expended solely for capital outlay. Of the portion distributed
13 to the Historic Blakeley Authority, for the fiscal year ending
14 September 30, ~~2010~~ 2013, and the next ~~three~~ two fiscal years
15 thereafter, ~~one-half shall be expended for capital outlay and~~
16 ~~the remaining one-half~~ the funds may be expended 50 percent
17 ~~for either capital outlay or for~~ and 50 percent for
18 ~~operations. For the next two fiscal years thereafter,~~
19 ~~three-fourths shall be expended for capital outlay and the~~
20 ~~remaining one-fourth may be expended for either capital outlay~~
21 ~~or for operations.~~ Thereafter, the entire portion distributed
22 to the Historic Blakeley Authority shall be expended for
23 capital outlay. Notwithstanding the foregoing earmarking of
24 expenditures for the Historic Blakeley Authority for capital
25 outlay, in any fiscal year that the authority adds to and
26 supplements its lease tax revenue with contributions of
27 capital expansion funds or other equivalent capital

1 contributions of real or personal property from other sources,
2 an amount of funds from this act earmarked for capital outlay
3 equal to 50 percent of the additional contributions for
4 capital outlay or equivalent capital contributions may be
5 expended for operations in lieu of expending for capital
6 outlay. Each entity receiving funds shall submit to the county
7 commission a master plan for capital outlay. The Baldwin
8 County Commission shall authorize the respective disbursements
9 divided equally between the two entities upon the annual
10 submission of a budget of expenditures based upon the master
11 plan. Disbursements shall be made quarterly to the entities
12 receiving funds. Any deviation from the master plan for
13 capital outlay shall be subject to the approval of the county
14 commission and such approval shall neither be unreasonably
15 delayed nor unreasonably withheld.

16 "(3) Privilege or license taxes collected and
17 expended under authority of this subpart shall be audited by
18 the Examiners of Public Accounts.

19 "(b) If any person subject hereto should fail to
20 render any report, return, statement, or form required hereby
21 or should willfully make false statement of facts in the
22 report, return, statement, or form required hereunder, he or
23 she shall upon conviction be punished by a fine of not more
24 than five hundred dollars (\$500) for each violation of this
25 section."

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