

Section 45-2-243

Designees; compensation; powers.

(a) The Baldwin County Commission and any municipality located in Baldwin County, if authorized by resolution or ordinance duly adopted by the Baldwin County Commission or the governing body of the municipality, may enter into agreements by which a designee may administer and enforce any tax or license enacted by the county or a municipality, and collect the taxes and license fees due thereunder or, in the case of a county levied tax or license, the county commission may by resolution duly adopted, administer, collect, and enforce any county levied tax or license fee. For purposes of this section, a designee means any entity, person, or corporation, including, but not limited to, the State Department of Revenue, designated by resolution or ordinance of the Baldwin County Commission or a municipality to act for or on behalf of the county or municipality. A county or a municipality may agree to pay the designee compensation for its services, not to exceed three percent of the aggregate amount collected pursuant to the agreement, or in the event the county commission elects to administer, collect, and enforce a county levied tax or license fee, the county commission may retain not more than two percent of aggregate amount collected to be distributed to any other entity. Any contract or alteration thereto or any resolution made pursuant to this section under which revenue is collected for the Baldwin County Board of Education shall be approved by a resolution of the Baldwin County Board of Education prior to implementation and must be reviewed for renewal the third year of implementation and each subsequent three-year period thereafter.

(b) The designee, in the performance of any contract or agreement and the administration and enforcement of any local tax and license collection, or the county commission, shall have the same rights, remedies, powers, and authorities as would be available to the State Department of Revenue or the municipality if the tax or license collection were being administered and enforced by the State Department of Revenue or the municipality and shall report information on new accounts to the State Department of Revenue on a monthly basis; provided, however, that any rules and regulations adopted or utilized by Baldwin County or its designee shall be consistent with the rules and regulations of the State Department of Revenue.

(Act 95-664, p. 1376, §§1, 2; Act 2000-445, p. 802, §1.)