

ACT #2019- 338

1 SB367  
2 201569-6  
3 By Senators Albritton and Elliott (N & P)  
4 RFD: Local Legislation  
5 First Read: 02-MAY-19



1 SB367

2  
3  
4 With Notice and Proof

5  
6 ENROLLED, An Act,

7 Relating to Baldwin County; to amend Section  
8 45-2-244.183, Code of Alabama 1975, to further provide for the  
9 distribution of the privilege license tax on the leasing or  
10 renting of tangible personal property; to amend Section  
11 45-2-220.05, Code of Alabama 1975, relating to the  
12 distribution of certain additional recording fees; to provide  
13 that the portion of the additional recording fee distributed  
14 to the county legislative delegation office would be  
15 redistributed to the Baldwin County District Attorney's  
16 Office; and to provide retroactive effect.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

20 "§45-2-244.183.

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

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

15           "(1) Seventy-five percent shall be distributed to  
16    the county general fund to be expended, as approved by the  
17    Baldwin County Commission, for general purposes; however, and  
18    per fiscal year from the foregoing distribution, the Baldwin  
19    County Commission shall appropriate two hundred thousand  
20    dollars (\$200,000) into a separate county fund to be used for  
21    the operation of the Baldwin County Legislative Office,  
22    established by Section 45-2-190, including, but not limited  
23    to, office equipment, communication equipment, salary  
24    supplements for personnel of the legislative delegation  
25    office, training, and official public travel for House and

1     Senate members of the Baldwin County Legislative Delegation  
2     and personnel of the legislative delegation office and other  
3     expenses deemed appropriate only by written direction provided  
4     the Baldwin County Commission by the House and Senate members  
5     of the Baldwin County Legislative Delegation. The members and  
6     personnel of the office may be eligible for reimbursement  
7     where applicable under the same policies, procedures, and  
8     conditions as county elected officials as provided in County  
9     Commission Policy No. 8.6 and subsequent policies. All of the  
10    policies shall be subject to the same audit provisions as  
11    provided for the office. Notwithstanding the foregoing, the  
12    expenses for official travel by a member of the House of  
13    Representatives representing Baldwin County outside of his or  
14    her district shall not exceed two thousand dollars (\$2,000)  
15    per House of Representatives member per during a county fiscal  
16    year, shall be subject to a majority vote of the House  
17    delegation, and shall be subject to periodic audits by the  
18    Examiners of Public Accounts. Expenses for official travel by  
19    a member of the Senate representing Baldwin County outside of  
20    his or her district shall not exceed seven thousand five  
21    hundred dollars (\$7,500) per Senator during a county fiscal  
22    year and shall be subject to periodic audits by the Examiners  
23    of Public Accounts.

24            "(2) ~~Ten~~ Twelve percent shall be distributed into a  
25    separate county fund to be expended, ~~as approved by the~~



1 ~~Baldwin County Commission in a resolution spread upon its~~  
2 ~~minutes, for the Historic Blakeley Authority. Of the funds~~  
3 ~~distributed to the Historic Blakeley Authority annually,~~  
4 ~~twenty-five thousand dollars (\$25,000) shall be expended by~~  
5 ~~the authority for the preservation, restoration, and~~  
6 ~~interpretation of Fort Mims and of the remaining funds 50~~  
7 ~~percent shall be expended for capital improvement.~~

8 ~~Notwithstanding the foregoing earmarking of expenditures for~~  
9 ~~the Historic Blakeley Authority for capital outlay, in any~~  
10 ~~fiscal year that the authority adds to and supplements its~~  
11 ~~lease tax revenue with contributions of capital expansion~~  
12 ~~funds or other equivalent capital contributions of real or~~  
13 ~~personal property from other sources, an amount of funds from~~  
14 ~~this section earmarked for capital outlay equal to 50 percent~~  
15 ~~of the additional contributions for capital outlay or~~  
16 ~~equivalent capital contributions may be expended for~~  
17 ~~operations in lieu of expending for capital outlay.~~

18 ~~Disbursements shall be made quarterly to the Historic Blakeley~~  
19 ~~Authority. for historic sites in Baldwin County as follows: At~~  
20 ~~least ten percent shall be expended for the Historic Blakeley~~  
21 ~~Authority and up to two percent shall be expended for other~~  
22 ~~historic sites in Baldwin County. The Baldwin County~~  
23 ~~Commission shall produce a report annually for the House and~~  
24 ~~Senate members of the Baldwin County Legislative Delegation~~  
25 ~~detailing the disbursement of these funds.~~

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

"(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) 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.

~~"(4)~~ (5) Privilege or license taxes collected and expended under authority of this subpart shall be audited by the Examiners of Public Accounts.

"(b) If any person subject hereto should fail to render any report, return, statement, or form required hereby