

Amendment 879 ratified[\[edit\]](#)

Baldwin County: Tax - Schools; Sales and Use.

(a) As used in this amendment, the term "state sales tax" means the tax or taxes imposed by Division 1 of Article 1 of Chapter 23 and by Article 3 of Chapter 23 of Title 40 of the Code of Alabama 1975, as amended (herein called "the Code"), including all other statutes of the State of Alabama (herein called "the state") which expressly set forth any exemptions from the computation of the taxes levied in Division 1 or Article 3 and all other statutes which expressly apply to, or purport to affect, the administration of Division 1 or Article 3 and the incidence and collection of the taxes imposed therein; and the term "state use tax" means the tax or taxes imposed by either Article 2 or Article 3 of Chapter 23 of Title 40 of the Code, including all other statutes of the state which expressly set forth any exemptions from the computation of the tax levied in Article 2 or Article 3 and all other statutes of the state which expressly apply to, or purport to affect, the administration of Article 2 or Article 3 and the incidence and collection of the taxes imposed therein.

(b) Subject to the provisions of this amendment, there are hereby levied in Baldwin County (herein called "the county"), in addition to all other taxes now authorized, or that may hereafter be authorized by the Constitution and laws of Alabama, to be levied in the county, sales and use taxes (herein together called "the county sales and use taxes") that parallel, except for the rate or rates of such taxes (as hereinafter specified), the state sales tax and the state use tax. The duration of the levy of the county sales and use taxes hereunder shall be a period of five (5) years, commencing on June 1, 2013, subject to extension or renewal as authorized by the Legislature in accordance with a local legislative act.

(c) The rate of the county sales and use taxes shall be one percent on any transaction that is subject to taxation by the state pursuant to the provisions of (i) either subdivision (1), subdivision (2), or subdivision (5) of Section 40-23-2 of the Code, or (ii) subsection (a) of Section 40-23-61 of the Code.

(d) The rate of the county sales and use taxes shall be one-half of one percent (.5%) on any transaction that is subject to taxation by the state pursuant to the provisions of (i) either subdivision (3) or subdivision (4) of Section 40-23-2 of the Code; or (ii) either subsection (b) or subsection (c) of Section 40-23-61 of the Code; (iii) either Section 40-23-37 or Section 40-23-63, Code of Alabama 1975; or (iv) Article 3 of Chapter 23 of Title 40 of the Code, as the case may be.

(e) The county sales and use taxes shall, as the Baldwin County Commission (hereafter "the commission") may from time to time determine, be collected either by the commission or by any person, firm, or corporation (whether public or private) with which the commission may contract to collect the county sales and use taxes or any other tax or taxes levied by, or in, the county, all in accordance with, and subject to, applicable provisions of law as are from time to time in effect.

(f) All provisions of law from time to time in effect with respect to the payment, assessment, and collection of the state sales tax and the state use tax, and any and all reports, records, and penalties for failure to pay such taxes, the promulgation of rules and regulations with respect to such taxes, and the administration and enforcement of such taxes or such provisions of law (as the case may be), shall, to the extent not inconsistent with this amendment, apply to the county sales and use taxes.

(g) The commission shall remit to any local boards of education in the county in accordance with state law all amounts collected by the commission from the sales and use tax levied pursuant to the terms of this amendment, less collection fees charged by the commission in accordance with this amendment, applicable state law and any agreements entered into between the commission and the Baldwin County Board of Education or any local board of education in the county not inconsistent with this amendment or state law.

(h) Notwithstanding any provision of law now existing or hereafter enacted by the Legislature, the board of education shall pay, or shall cause to be paid, all costs and expenses incurred (whether by the state, the county or any other political subdivision or public body) in connection with the call, conduct, canvass or contest of any special election hereafter held (whether pursuant to, or in accordance with, the provisions of this amendment or otherwise) for the purpose of levying, or authorizing the levy of, any tax (regardless of the character or nature thereof) all or a majority of the revenues from

which may, prior to such special election, be dedicated by constitutional amendment, general law, statute, local legislative act or otherwise (or by ordinance or resolution of the commission) for public school or public educational purposes in the county, or which may be otherwise payable (or paid) to the Baldwin County Board of Education. The provisions of this paragraph shall remain in full force and effect notwithstanding the expiration or termination of any sales or use tax levied, extended or renewed pursuant to other provisions of this amendment.

(i) The commission is hereby empowered to collect the county sales and use taxes and to enforce the provisions of this amendment, and it shall have and exercise all rights and remedies that the state has for the collection of the state sales tax and the state use tax (as the case may be).

(j) The foregoing provisions of this amendment shall be and are hereby declared to be self-executing; but the Legislature may enact general or local laws that implement, supplement or further any or all of the foregoing provisions of this amendment.