



# Baldwin County Commission

## Legislation Text

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File #: 20-1522, Version: 1

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**Meeting Type:** BCC Regular Meeting  
**Meeting Date:** 9/15/2020  
**Item Status:** New  
**From:** Ronald J. Cink, Budget Director  
**Submitted by:** Shelby Middleton, Audit Compliance Officer

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### **ITEM TITLE**

Sales and Use Tax Collection Agreement between Baldwin County Commission and Baldwin County Board of Education - Section 45-2-243 of the Code of Alabama 1975

### **STAFF RECOMMENDATION**

As authorized by Section 45-2-243 of the Code of Alabama 1975, and without limitation, execute a Sales and Use Tax Collection Agreement between the Baldwin County Board of Education and Baldwin County Commission to renew and continue the Baldwin County Commission's collection of certain revenue applicable to the Baldwin County Board of Education. (*The Sales and Use Tax Collection Agreement shall commence October 1, 2020, and expire September 30, 2023, unless terminated sooner in accordance with the Agreement.*)

### **BACKGROUND INFORMATION**

**Previous Commission action/date:** September 05, 2017

**Background:** Act No. 2000-445 codified as Section 45-2-243 of the Code of Alabama 1975 (The Act) authorizes, among other things, the Baldwin County Commission to enter into an agreement by which a designee may administer, enforce and collect county taxes and license fees due to Baldwin County Commission or accomplish the same itself and, thus, self-collect. The Act authorizes such permissive authority for the County to self-collect as aforementioned described only upon a resolution adopted by the Baldwin County Commission. The Baldwin County Commission, during their November 21, 2000, regular meeting, adopted Resolution #2001-07 in order for Baldwin County to itself administer, collect and enforce all County Sales and Use Taxes for the Baldwin County Commission and Baldwin County Board of Education. The Baldwin County Board of Education approved this arrangement during their August 31, 2020, meeting contingent upon a signed agreement between the Baldwin County Commission and Board of Education.

Section 45-2-243 also provides that if the County self collects that the Baldwin County Commission may retain not more than two (2%) percent of the total amount of taxes collected to be distributed to any other entity.

Section 45-2-243 further provides that any contract or alteration thereto or any resolution made pursuant to the statute 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-period thereafter. *The agenda item deals with the renewal of the Sales and Use Tax Collection Agreement between the Baldwin County Commission and Baldwin County Board of Education in order for the Baldwin County Commission to continue collecting County Sales and Use Taxes for and due to the Baldwin County Board of Education.* The current agreement was approved by the Baldwin County Commission during their September 05, 2017, regular meeting, for a three-year contractual term of October 1, 2017, to September 30, 2020.

### **FINANCIAL IMPACT**

**Total cost of recommendation:** N/A

**Budget line item(s) to be used:** N/A

**If this is not a budgeted expenditure, does the recommendation create a need for funding?**  
N/A

### **LEGAL IMPACT**

**Is legal review necessary for this staff recommendation and related documents?**  
No, renewal of standard agreement

**Reviewed/approved by:** N/A

**Additional comments:** N/A

### **ADVERTISING REQUIREMENTS**

**Is advertising required for this recommendation?** No

**If the proof of publication affidavit is not attached, list the reason:** N/A

### **FOLLOW UP IMPLEMENTATION**

**For time-sensitive follow up, select deadline date for follow up:** N/A

**Individual(s) responsible for follow up:** Administrative staff

**Action required (list contact persons/addresses if documents are to be mailed or emailed):**

Administrative staff to send correspondence and agreement to:

Mr. Eddie Tyler  
Superintendent of Education  
Baldwin County Board of Education  
2600 A North Hand Avenue  
Bay Minette, Alabama 36507

cc: Ronald J. Cink, Heather Gwynn

**Additional instructions/notes:** N/A