



# Baldwin County Commission

## Legislation Text

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File #: 22-1396, Version: 1

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**Meeting Type:** BCC Regular Meeting

**Meeting Date:** 9/6/2022

**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 with Orange Beach City Board of Education

### **STAFF RECOMMENDATION**

As authorized by Section 45-2-243 of the Code of Alabama 1975, and without limitation, authorize the Chairman to execute a Sales and Use Tax Collection Agreement between the Baldwin County Commission and the Orange Beach City Board of Education.

This Agreement shall commence on October 1, 2022, and expire on September 30, 2025, unless terminated sooner in accordance with the Agreement.

### **BACKGROUND INFORMATION**

**Background:** Act. No. 2000-45 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 the 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 the Baldwin County Commission to itself administer, collect and enforce all County Sales and Use Taxes for the Baldwin County Commission.

Section 45-2-243 also provides that if the County self collects that the Baldwin County Commission may retain no more than (2) percent of the total amount of taxes collected to be distributed to any other entity.

This agenda item addresses entering into a Sales and Use Tax Collection Agreement between the Baldwin County Commission and the Orange Beach City Board of Education in order for the Baldwin County Commission to begin collecting County Sales and Use Taxes for and due to the Orange Beach City Board of Education.

**Previous Commission action/date:** N/A

### **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?**  
YES

**Reviewed/approved by:** Brad Hicks, County Attorney

**Additional comments:** N/A

### **ADVERTISING REQUIREMENTS**

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**Is advertising required for this recommendation?** N/A

**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. Ford Handley  
Post Office Box 458  
Orange Beach, Alabama 36561

CC: Ronald J. Cink, Heather A. Gwynn

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