

1 SB474  
2 136479-3  
3 By Senator Beasley (N & P)  
4 RFD: Local Legislation No. 1  
5 First Read: 05-APR-12

1 SB474

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4 With Notice and Proof

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6 ENROLLED, An Act,

7 Relating to Barbour County; authorizing the county  
8 commission to levy an additional sales, use, and amusement  
9 tax; providing for the collection, distribution, and use of  
10 the proceeds of the tax; and prescribing penalties and fixing  
11 punishment for violation of this act.

12 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

13 Section 1. This act shall only apply to Barbour  
14 County.

15 Section 2. As used in this act, state sales and use  
16 tax means the tax imposed by the state sales and use tax  
17 statutes including, but not limited to, Sections 40-23-1,  
18 40-23-2, 40-23-3, 40-23-4, 40-23-60, 40-23-61, 40-23-62, and  
19 40-23-63 of the Code of Alabama 1975.

20 Section 3. (a) The County Commission of Barbour  
21 County, after a public hearing, notice of which has been given  
22 for at least two consecutive weeks in a newspaper of general  
23 circulation in the county and by posting the notice outside  
24 the offices of the county commission, may levy, in addition to  
25 all other previously authorized taxes, an additional one-half

1 cent (\$0.005) privilege and excise license tax against gross  
2 sales and gross receipts. All notices shall state the date,  
3 time, and location of the meeting at which the proposal to  
4 levy a sales, use, and amusement tax of not more than one-half  
5 cent (\$0.005) shall be considered by the Barbour County  
6 Commission. At the meeting, the commission shall receive  
7 comments from the public about the imposition of the tax.

8 (b) Following the notice requirements set out in  
9 subsection (a), the county commission, by recorded majority  
10 vote, may levy such a sales, use, and amusement tax.

11 (c) The gross proceeds of all sales which are  
12 presently exempt under the state sales and use tax statutes  
13 are exempt from the tax authorized by this act.

14 Section 4. The tax authorized to be levied by this  
15 act shall be collected by the State Department of Revenue, or  
16 such other entity as determined by the county commission, at  
17 the same time and in the same manner as state sales and use  
18 taxes are collected. On or prior to the date the tax is due,  
19 each person subject to the tax shall file with the department  
20 a report in the form prescribed by the department or other  
21 entity. The report shall set forth, with respect to all sales  
22 and business transactions that are required to be used as a  
23 measure of the tax levied, a correct statement of the gross  
24 proceeds of all the sales and gross receipts of all business  
25 transactions. The report shall also include such items of

1 information pertinent to the tax as the department or other  
2 entity may require. Any person subject to the tax levied by  
3 this act may defer reporting credit sales until after their  
4 collection, and in the event the person defers reporting them,  
5 the person shall thereafter include in each monthly report all  
6 credit collections made during the preceding month, and shall  
7 pay the tax due at the time of filing the report. All reports  
8 filed with the department or other entity under this section  
9 shall be available for inspection by the county commission, or  
10 its designee.

11 Section 5. Each person engaging or continuing in a  
12 business subject to the tax authorized to be levied by this  
13 act shall add to the sales price or admission fee and collect  
14 from the purchaser or the person paying the admission fee the  
15 amount due by the taxpayer because of the sale or admission.  
16 It shall be unlawful for any person subject to the tax to fail  
17 or refuse to add to the sales price or admission fee and to  
18 collect from the purchaser or person paying the admission fee  
19 the amount required to be added to the sale or admission  
20 price. It shall be unlawful for any person subject to the tax  
21 to refund or offer to refund all or any part of the amount  
22 collected or to absorb or advertise directly or indirectly the  
23 absorption or refund of any portion of the tax.

24 Section 6. The tax authorized to be levied by this  
25 act shall constitute a debt due Barbour County. The tax,

1 together with any interest and penalties, shall constitute and  
2 be secured by a lien upon the property of any person from whom  
3 the tax is due or who is required to collect the tax. The  
4 department or other entity shall collect the tax, enforce this  
5 act, and have and exercise all rights and remedies that the  
6 state or the department has for collection of the state sales  
7 and use tax. The department may employ special counsel as is  
8 necessary to enforce collection of the tax and to enforce this  
9 act. The department or other entity shall pay the special  
10 counsel any fees it deems necessary and proper from the  
11 proceeds of the tax collected by it for Barbour County.

12 Section 7. All provisions of the state sales and use  
13 tax statutes with respect to the payment, assessment, and  
14 collection of the state sales and use tax, making of reports,  
15 keeping and preserving records, penalties for failure to pay  
16 the tax, promulgating rules and regulations with respect to  
17 the state sales and use tax, and the administration and  
18 enforcement of the state sales and use tax statutes which are  
19 not inconsistent with this act shall apply to the tax  
20 authorized to be levied by this act. The State Commissioner of  
21 Revenue and the department or other entity shall have and  
22 exercise the same powers, duties, and obligations with respect  
23 to the tax that are imposed on the commissioner and department  
24 or other entity by the state sales and use tax statutes. All  
25 provisions of the state sales and use tax statutes that are

1 made applicable by this act to the tax, and to the  
2 administration and enforcement of this act, are incorporated  
3 by reference and made a part of this act as if fully set forth  
4 herein.

5 Section 8. The department or other entity shall  
6 charge Barbour County for collecting the tax in an amount or  
7 percentage of total collections as may be agreed upon by the  
8 Commissioner of Revenue or other entity and the Barbour County  
9 Commission. The charge shall not exceed five percent of the  
10 total amount of the tax collected in the county. The charge  
11 shall not exceed five percent of the total amount of the tax  
12 collected in the county. The charge may be deducted each month  
13 from the gross revenues from the tax before certification of  
14 the amount of the proceeds due Barbour County for that month.  
15 The commissioner or other entity shall pay into the State  
16 Treasury all amounts collected under this act, as the tax is  
17 received by the department or other entity on or before the  
18 first day of each successive month. The commissioner or other  
19 entity shall certify to the Comptroller the amount collected  
20 and paid into the State Treasury for the benefit of Barbour  
21 County during the month immediately preceding the  
22 certification. The Comptroller shall issue a warrant each  
23 month payable to the County Treasurer of Barbour County in an  
24 amount equal to the certified amount which shall be deposited  
25 into the county general fund.

1                   Section 9. This act shall become effective  
2 immediately following its passage and approval by the  
3 Governor, or its otherwise becoming law.

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President and Presiding Officer of the Senate

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Speaker of the House of Representatives

SB474

Senate 19-APR-12

I hereby certify that the within Act originated in and passed the Senate, as amended.

Patrick Harris  
Secretary

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House of Representatives  
Passed: 26-APR-12

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By: Senator Beasley