

1 HB641  
2 117058-7  
3 By Representatives McMillan, Faust, Baker (A), Shiver and  
4 Davis (N & P)  
5 RFD: Baldwin County Legislation  
6 First Read: 25-FEB-10

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

ENROLLED, An Act,

Relating to Baldwin County; to amend Section 45-2-244.183 of the Code of Alabama 1975, relating to the distribution of the privilege license tax; to further provide for the distribution of the proceeds to the Historic Blakeley Authority for capital outlay and operation.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

"§45-2-244.183.

"(a) The privilege license tax levied hereunder, except where otherwise provided, shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the privilege license tax accrues. On or before such twentieth day, every person on whom the amounts levied hereunder are imposed shall render to the county, on a form or forms prescribed by the county commission or State Department of Revenue, a true and correct statement showing the gross proceeds of his or her business for the next preceding month, the amount of gross proceeds which are not subject to the privilege license tax, or are not to be used as a measurement of the amounts due by such person and the nature thereof, together with such other information as the county commission may require, and at the time of

1 making such monthly report such person shall compute the  
2 privilege license taxes due and shall pay the Baldwin County  
3 Commission the amounts shown to be due. All taxes of the  
4 county shall be deposited into the general fund of the county  
5 treasury to be distributed as follows:

6 "(1) Seventy-five percent shall be distributed to  
7 the county general fund to be expended, as approved by the  
8 Baldwin County Commission, for general purposes; however, and  
9 per fiscal year from the foregoing distribution, the Baldwin  
10 County Commission shall appropriate one hundred thousand  
11 dollars (\$100,000) into a separate county fund to be used for  
12 the operation of the Baldwin County Legislative Office,  
13 established by Section 45-2-190, including, but not limited  
14 to, office equipment, communication equipment, salary  
15 supplements for personnel of the legislative delegation  
16 office, training, and official public travel for members of  
17 the Baldwin County Legislative Delegation and personnel of the  
18 legislative delegation office and other expenses deemed  
19 appropriate only by written direction provided the Baldwin  
20 County Commission by the members of the Baldwin County  
21 Legislative Delegation. Notwithstanding the foregoing, the  
22 expenses for official travel shall not exceed two thousand  
23 dollars (\$2,000) per member per year and shall be subject to  
24 periodic audits by the Examiners of Public Accounts.

1           "(2) Twenty-five percent shall be distributed into a  
2 separate county fund to be expended, as approved by the  
3 Baldwin County Commission in a resolution spread upon its  
4 minutes, ~~for capital outlay~~ in equal portions for the Fort  
5 Morgan State Historic Site and for Historic Blakeley  
6 Authority. The portion distributed for the Fort Morgan State  
7 Historic Site shall be expended solely for capital outlay. Of  
8 the portion distributed to the Historic Blakeley Authority,  
9 for the current fiscal year in which the act adding this  
10 language was enacted, and the next three fiscal years  
11 thereafter, one-half shall be expended for capital outlay and  
12 the remaining one-half may be expended for either capital  
13 outlay or for operations. For the next two fiscal years  
14 thereafter, three-fourths shall be expended for capital outlay  
15 and the remaining one-fourth may be expended for either  
16 capital outlay or for operations. Thereafter, the entire  
17 portion distributed to the Historic Blakeley Authority shall  
18 be expended for capital outlay. Each entity receiving funds  
19 shall submit to the county commission a master plan for  
20 capital outlay. The Baldwin County Commission shall authorize  
21 the respective disbursements divided equally between the two  
22 entities upon the annual submission of a budget of  
23 expenditures based upon the master plan. Disbursements shall  
24 be made quarterly to the entities receiving funds. Any  
25 deviation from the master plan for capital outlay shall be

1 ~~approved by~~ subject to the approval of the county commission  
2 and such approval shall neither be unreasonably delayed nor  
3 unreasonably withheld.

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

7 "(b) If any person subject hereto should fail to  
8 render any report, return, statement, or form required hereby  
9 or should willfully make false statement of facts in the  
10 report, return, statement, or form required hereunder, he or  
11 she shall upon conviction be punished by a fine of not more  
12 than five hundred dollars (\$500) for each violation of this  
13 section."

14 Section 2. This act shall become effective on the  
15 first day of the third month following its passage and  
16 approval by the Governor, or its otherwise becoming law.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17

---

Speaker of the House of Representatives

---

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in  
and was passed by the House 25-MAR-10, as amended.

Greg Pappas  
Clerk

---

Senate

---

13-APR-10

---

Passed