

1 HB762
2 120646-4
3 By Representative Laird (N & P)
4 RFD: Local Legislation
5 First Read: 23-MAR-10

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ENROLLED, An Act,

Relating to Chambers County; to amend Section 45-9-245.02 of the Code of Alabama 1975, authorizing the county commission to levy an additional sales and use tax, to further provide for the amount of the levy in the police jurisdiction of a municipality located outside the county.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 45-9-245.02 of the Code of Alabama 1975, is amended to read as follows:

"§45-9-245.02.

"The County Commission of Chambers County may levy, in addition to all other taxes presently levied, an additional sales and use tax not to exceed the highest municipal rates collected in the county. These additional rates shall be as follows: General sales, sales and use tax rate of a rate equal to the highest municipal rate collected at the time of enactment of this part; automobile sales and use rate of two percent; agricultural machinery sales and use tax of two percent; and manufacturing machine sales and use tax rate of two percent. ~~These~~ Except as herein provided, these rates shall apply only in the areas in the county outside the corporate limits of Lanett, Valley, Lafayette, Waverly, and Five Points as determined on the effective date of this the original act adding this provision. These rates shall also

1 apply to the area of the county which constitutes the police
2 jurisdiction for a municipality located outside the county
3 provided the municipality has a sales and use tax in effect in
4 the police jurisdiction in the county on the effective date of
5 this the original act ~~adding this provision~~. The additional
6 sales and use tax rates in the county outside the corporate
7 limits of Lanett, Valley, Lafayette, Waverly, and Five Points,
8 as determined on the effective date of this the original act,
9 but within ~~their~~ the respective police jurisdiction of Lanett,
10 Valley, Lafayette, Waverly, or Five Points, shall be only
11 one-half the corresponding municipal rates of the municipality
12 having jurisdiction. The gross receipts of any business and
13 the gross proceeds of all sales, which are presently exempt
14 under the state sales and use tax statutes, are exempt from
15 the tax authorized by this part."

16 Section 2. This act shall become effective
17 immediately following its passage and approval by the
18 Governor, or its otherwise becoming law.

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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 30-MAR-10, as amended.

Greg Pappas
Clerk

Senate

13-APR-10

Passed