

1 SB242  
2 116417-1  
3 By Senator Singleton  
4 RFD: Tourism and Marketing  
5 First Read: 14-JAN-10

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8 SYNOPSIS: Under existing law, economic incentives are  
9 designed to attract industry to locate in Alabama.

10 This bill would provide economic incentives  
11 for the development and promotion of tourist  
12 attractions in Alabama and would establish the  
13 Alabama Tourism Development Finance Authority to  
14 implement this act.

15  
16 A BILL  
17 TO BE ENTITLED  
18 AN ACT  
19

20 To provide economic incentives for the development  
21 and promotion of tourism in Alabama; and to establish the  
22 Alabama Tourism Development Finance Authority to implement  
23 this act.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. The Legislature finds and declares that  
26 the general welfare and material well-being of the citizens of  
27 Alabama depend in large measure upon the development of

1 tourism in Alabama; that it is in the best interest of Alabama  
2 to induce the creation of new or the expansion of existing  
3 tourism attractions within Alabama in order to advance the  
4 public purposes of relieving unemployment by preserving and  
5 creating jobs that would not exist if not for the inducements  
6 to be offered by the authority to approved companies, and by  
7 preserving and creating sources of tax revenues for the  
8 support of public services provided by Alabama, including  
9 education in Alabama; that the purposes to be accomplished are  
10 proper governmental and public purposes for which public  
11 moneys may be expended; and that the inducement of the  
12 creation or expansion of tourism attraction projects is of  
13 paramount importance mandating that this act be liberally  
14 construed and applied in order to advance public purposes.

15 Section 2. This act shall be known and may be cited  
16 as the "Alabama Tourism Development Act."

17 Section 3. As used in this act, the following terms  
18 shall have the following meanings:

19 (1) AGREEMENT. A tourism attraction agreement  
20 entered into, pursuant to this act, on behalf of the authority  
21 and an approved company, with respect to a tourism attraction  
22 project.

23 (2) APPROVED COMPANY. Any eligible company approved  
24 by the Bureau of Tourism and Travel and the Alabama Tourism  
25 Development Finance Authority that is seeking to undertake a  
26 tourism attraction project, but not including any company or

1 other entity involved directly or indirectly in gaming or  
2 gambling in any form.

3 (3) APPROVED COSTS. Includes the following:

4 a. Obligations incurred for labor and to vendors,  
5 contractors, subcontractors, builders, suppliers, deliverymen,  
6 and materialmen in connection with the acquisition,  
7 construction, equipping, and installation of a tourism  
8 attraction project prior to the beginning of operations.

9 b. The costs of acquiring real property or rights in  
10 real property and any costs incidental thereto.

11 c. The cost of contract bonds and of insurance of  
12 all kinds that may be required or necessary during the course  
13 of the acquisition, construction, equipping, and installation  
14 of a tourism attraction project which is not paid by the  
15 vendor, supplier, deliveryman, contractor, or otherwise  
16 provided.

17 d. All costs of architectural and engineering  
18 services, including, but not limited to, estimates, plans and  
19 specifications, preliminary investigations, and supervision of  
20 construction and installation, as well as for the performance  
21 of all the duties required by or consequent to the  
22 acquisition, construction, equipping, and installation of a  
23 tourism attraction project.

24 e. All costs required to be paid under the terms of  
25 any contract for the acquisition, construction, equipping, and  
26 installation of a tourism attraction project.

1           f. All costs required for the installation of  
2 utilities, including, but not limited to, water, sewer, sewage  
3 treatment, gas, electricity, and communications, and including  
4 off-site construction of the facilities paid for by the  
5 approval company.

6           g. All other costs comparable with those described  
7 in this subdivision.

8           (4) AUTHORITY. The Alabama Tourism Development  
9 Finance Authority as established by this act.

10           (5) CRAFTS AND PRODUCTS CENTER. A facility primarily  
11 devoted to the display, promotion, and sale of Alabama  
12 products, and at which a minimum of 80 percent of the sales  
13 occurring at the facility are of Alabama arts, crafts, or  
14 agricultural products, as determined by five members of the  
15 authority to be of a tourism benefit to the state relative to  
16 state incentives provided for it or a related project on a  
17 case-by-case basis.

18           (6) ELIGIBLE COMPANY. Any corporation, limited  
19 liability company, partnership, registered limited liability  
20 partnership, sole proprietorship, business trust, or any other  
21 entity operating or intending to operate a tourism attraction  
22 project, whether owned or leased, within Alabama that meets  
23 the standards promulgated by the authority or the Bureau of  
24 Tourism and Travel, but not including any company or other  
25 entity involved directly or indirectly in gaming or gambling  
26 in any form. An eligible company may operate or intend to  
27 operate directly or indirectly through a lessee.

1                   (7) ENTERTAINMENT DESTINATION CENTER. A facility  
2                   containing a minimum of 200,000 square feet of building space  
3                   adjacent or complementary to an existing tourism attraction,  
4                   an approved tourism attraction project, or a major convention  
5                   facility, and which provides a variety of entertainment and  
6                   leisure options that contain at least one major themed  
7                   restaurant and at least three additional entertainment venues,  
8                   including, but not limited to, live entertainment, multiplex  
9                   theaters, large format theaters, motion simulators, family  
10                  entertainment centers, concert halls, virtual reality or other  
11                  interactive games, museums, exhibitions, or other cultural and  
12                  leisure time activities and that are deemed as such by five  
13                  members of the authority on a case-by-case basis.

14                  Entertainment and food and drink options shall occupy a  
15                  minimum of 60 percent of total gross area available for lease,  
16                  and other retail stores shall occupy no more than 40 percent  
17                  of the total gross area available for lease.

18                  (8) FINAL APPROVAL. The action taken by the  
19                  authority authorizing the eligible company to receive  
20                  inducements authorized by this act.

21                  (9) INDUCEMENT. The Alabama sales tax refund  
22                  authorized by this act.

23                  (10) PRELIMINARY APPROVAL. The action taken by the  
24                  chair and secretary of the authority following notice to the  
25                  other members of the authority conditioning final approval by  
26                  the authority upon satisfaction by the eligible company of the  
27                  requirements of this act.

1           (11) STATE AGENCY. Any state administrative body,  
2 agency, department, board, commission, institution, or  
3 division of any state entity exercising any function of the  
4 state that is not an independent municipal corporation or  
5 local political subdivision.

6           (12) THEME RESTAURANT DESTINATION ATTRACTION. A  
7 restaurant facility that has all of the following:

8           a. Construction, equipment, and furnishing costs in  
9 excess of five million dollars (\$5,000,000).

10           b. Seating capacity of 450 guests, of which an  
11 annual average of not less than 50 percent shall be guests who  
12 are not residents of Alabama.

13           c. Business plans that indicate that the attraction  
14 shall be in operation and open to the public no less than 300  
15 days per year and for no less than eight hours per day.

16           d. Business plans that indicate that the attraction  
17 shall offer live music or live musical and theatrical  
18 entertainment during the peak business hours that the facility  
19 is in operation and open to the public, and shall offer a  
20 unique dining and cultural experience that is not available  
21 elsewhere in Alabama.

22           e. Food and nonalcoholic drink options that  
23 constitute a minimum of 50 percent of total gross sales  
24 receipts.

25           (13) TOURISM ATTRACTION. A cultural or historical  
26 site, a recreation or entertainment facility, an area of  
27 natural phenomenon or scenic beauty, an Alabama crafts and

1 products center, or an entertainment destination center, as  
2 determined by five members of the authority on a case-by-case  
3 basis to be a tourism attraction that will benefit the state,  
4 its separate funds, and local governments more than costs  
5 associated with the attraction to the state, its separate  
6 funds, and local governments. A tourism attraction shall not  
7 include any of the following:

8 a. Lodging facilities, unless the facility meets at  
9 least one of the following:

10 1. The facility constitutes a portion of a tourism  
11 attraction project and represents less than 50 percent of the  
12 total approved cost of the tourism attraction project, or the  
13 facility is to be located on recreational property owned or  
14 leased by Alabama or the federal government and the facility  
15 has received prior approval from the appropriate state or  
16 federal agency.

17 2. The facility involves the restoration or  
18 rehabilitation of a structure that is listed individually in  
19 the National Register of Historic Places or is located in a  
20 National Register Historic District and certified by the  
21 Alabama Historical Commission as contributing to the historic  
22 significance of the district, and the rehabilitation or  
23 restoration project has been approved in advance by the  
24 Alabama Historical Commission.

25 3. The facility involves the reconstruction,  
26 restoration, rehabilitation, or upgrade of a full-service  
27 lodging facility having not less than 500 guest rooms, with



1 reconstruction, restoration, rehabilitation, or upgrade costs  
2 exceeding ten million dollars (\$10,000,000).

3 b. Facilities that are primarily devoted to the  
4 retail sale of goods, other than an entertainment destination  
5 center, an Alabama crafts and products center, or a tourism  
6 attraction where the sale of goods is a secondary and  
7 subordinate component of the attraction. Retail shopping  
8 facilities, including malls not associated with an  
9 entertainment destination center, an Alabama crafts and  
10 products center, or a tourism attraction are specifically  
11 prohibited from receiving incentives provided by this act.

12 c. Recreational facilities that do not serve as a  
13 likely destination where individuals who are not residents of  
14 Alabama would remain overnight in commercial lodging at or  
15 near the tourism attraction project.

16 (14) TOURISM ATTRACTION PROJECT or PROJECT. The  
17 acquisition, including the acquisition of real estate by a  
18 leasehold interest with a minimum term of 10 years,  
19 construction, and equipping of a tourism attraction; the  
20 construction and installation of improvements to facilities  
21 necessary or desirable for the acquisition, construction, and  
22 installation of a tourism attraction, including, but not  
23 limited to, surveys; installation of utilities, which may  
24 include water, sewer, sewage treatment, gas, electricity,  
25 communications, and similar facilities; and off-site  
26 construction of utility extensions to the boundaries of the  
27 real estate on which the facilities are located, all of which

1 are to be used to improve the economic situation of the  
2 approved company in a manner that shall allow the approved  
3 company to attract persons.

4 Section 4. (a) The Alabama Tourism Development  
5 Finance Authority is created within the Bureau of Tourism and  
6 Travel. The authority shall consist of seven members, who  
7 shall be residents of the state, and the membership of the  
8 board shall be inclusive and reflect the racial, gender,  
9 geographic, urban/rural, and economic diversity of the state.  
10 Three members shall be appointed by the Governor from a list  
11 of names provided by the Executive Secretary of the Alabama  
12 Education Association and the Executive Secretary of the  
13 Alabama Education Association shall designate one of the three  
14 to serve as secretary. One member shall be the Director of the  
15 Alabama Development Office, one member shall be the Director  
16 of the Bureau of Tourism and Travel, one member shall be the  
17 Director of the Alabama Industrial Development Training  
18 Program, and one member shall be the Director of Finance who  
19 shall serve as chair. The members of the authority shall serve  
20 without compensation but shall be entitled to reimbursement  
21 for their necessary expenses incurred in performing their  
22 duties. Of the members initially appointed to the authority,  
23 the members appointed by the Governor shall be appointed for a  
24 term of two years. Thereafter, the members of the authority  
25 shall be appointed for terms of four years.

26 (b) The members of the authority may elect other  
27 officers as they deem necessary.

1 (c) No member of the authority shall either directly  
2 or indirectly be a party to, or be in any manner interested  
3 in, any contract or agreement with the authority for any  
4 matter, cause, or thing that creates any liability or  
5 indebtedness against the authority.

6 (d) The authority shall have the powers necessary to  
7 carry out the purposes of this act, including, but not limited  
8 to, the power to:

9 (1) Employ fiscal consultants, attorneys,  
10 appraisers, and other agents on behalf of the authority whom  
11 the authority deems necessary or convenient for the  
12 preparation and administration of agreements and documents  
13 necessary or incidental to any project. The fees for the  
14 services provided by persons employed on behalf of the  
15 authority shall be paid by the beneficiary of a project  
16 directly to the person providing consultation, advisory,  
17 legal, or other services.

18 (2) Impose and collect fees and charges in  
19 connection with any transaction and provide for reasonable  
20 penalties for delinquent payment of fees and charges.

21 Section 5. (a) The Bureau of Tourism and Travel  
22 shall establish standards for the making of applications for  
23 inducements and the recommendation to the authority of  
24 eligible companies and their tourism attraction projects by  
25 the promulgation of administrative regulations in accordance  
26 with the Administrative Procedure Act.

1           (b) The Bureau of Tourism and Travel may consult  
2 with the authority when establishing standards to ensure that  
3 standards established achieve the purposes of this act and do  
4 not conflict.

5           (c) With respect to each eligible company making an  
6 application to the Bureau of Tourism and Travel for  
7 inducements, and with respect to the tourism attraction  
8 project described in the application, the Bureau of Tourism  
9 and Travel shall make inquiries and request materials of the  
10 applicant that shall include, but not be limited to, marketing  
11 plans for the project that target individuals who are not  
12 residents of Alabama, a description and location of the  
13 project, capital and other anticipated expenditures for the  
14 project that indicate that the total cost of the project shall  
15 exceed one million dollars (\$1,000,000) and the anticipated  
16 sources of funding therefor, the anticipated employment and  
17 wages to be paid at the project, business plans which indicate  
18 the average number of days in a year in which the project will  
19 be in operation and open to the public, and the anticipated  
20 revenues and expenses generated by the project. If the tourism  
21 attraction project is an entertainment destination center, the  
22 sales tax refund shall be dedicated to a public infrastructure  
23 purpose that shall relate to the tourism attraction project  
24 and shall be approved by the Bureau of Tourism and Travel. The  
25 applicant shall submit the public infrastructure purpose with  
26 its application. Based upon a review of these materials, if  
27 the Bureau of Tourism and Travel determines that the eligible

1 company and the tourism attraction project may reasonably  
2 satisfy the criteria for final approval in subsection (b) of  
3 this section, then the Bureau of Tourism and Travel may submit  
4 a written request to the authority requesting that the  
5 authority consider a preliminary approval of the eligible  
6 company and the tourism attraction project.

7 (d) After receiving a preliminary approval by the  
8 authority, the Bureau of Tourism and Travel shall engage the  
9 services of a competent consultant, who is employed by a state  
10 institution of higher learning with econometric modeling  
11 experience, to analyze the data made available by the eligible  
12 company and to collect and analyze additional information  
13 necessary to determine that, in the independent judgment of  
14 the consultant, the tourism attraction project complies with  
15 all of the following:

16 (1) It will attract at least 35 percent of its  
17 visitors from among persons who are not residents of Alabama.

18 (2) It costs in excess of one million dollars  
19 (\$1,000,000).

20 (3) It will have a significant and positive economic  
21 impact on Alabama considering, among other factors, the extent  
22 to which the tourism attraction project will compete directly  
23 with existing tourism attractions in Alabama and the amount by  
24 which increased state and local education and general tax  
25 revenues from the tourism attraction project will exceed the  
26 credit given to the approved company.

1           (4) It will produce sufficient revenues and public  
2 demand to be operating and open to the public for a minimum of  
3 100 days per year.

4           (5) It will not adversely affect existing employment  
5 in Alabama.

6           (e) The independent consultant shall consult with  
7 the authority, the Department of Finance, the Department of  
8 Education, and the Department of Revenue in the development of  
9 a report on the proposed tourism attraction project. The  
10 Department of Finance, the Department of Education, and the  
11 Department of Revenue shall agree as to the methodology to be  
12 used and assumptions to be made by the independent consultant  
13 in preparing its report. On the basis of the independent  
14 consultant's report and prior to any approval of a project,  
15 the authority, the Department of Finance, the Department of  
16 Education, and the Department of Revenue shall certify to the  
17 authority whether there is a projected net positive economic  
18 impact to the state and the expected amount of incremental  
19 state revenues from the project. Approval shall not be granted  
20 if it is determined that there is no substantial projected net  
21 positive economic impact to the state.

22           (f) The eligible company shall pay a fee to the  
23 authority for the cost associated with the report or reports  
24 and any reasonable administrative costs as deemed necessary by  
25 the authority and shall cooperate with the consultant and  
26 provide all of the data that the consultant deems necessary to  
27 make its determination under subsection (d).

1 (g) After a review of relevant materials, the  
2 consultant's report, and completion of other inquiries, the  
3 Bureau of Tourism and Travel, by written notification to the  
4 authority, shall provide a recommendation to the authority  
5 regarding final approval of the tourism attraction project.

6 Section 6. (a) The authority shall establish  
7 standards for preliminary approval and final approval of  
8 eligible companies and their projects by an affirmative vote  
9 of five voting members of the authority in the promulgation of  
10 administrative rules in accordance with the Administrative  
11 Procedure Act. No official act of the authority may occur  
12 without the written consent of five voting members of the  
13 authority.

14 (b) The authority shall consult with the Bureau of  
15 Tourism and Travel when establishing standards to ensure that  
16 standards established pursuant to the Administrative Procedure  
17 Act and this act achieve the purposes of this act and do not  
18 conflict.

19 (c) At the written request of the Bureau of Tourism  
20 and Travel, the authority, by resolution of the chair and  
21 secretary, may give its preliminary approval by designating an  
22 eligible company as a preliminarily approved company and  
23 preliminarily authorizing the undertaking of the tourism  
24 attraction project.

25 (d) After the adoption of the authority's  
26 preliminary approval, an agent designated by the Bureau of  
27 Tourism and Travel shall hold at least one public hearing to

1 solicit public comments regarding the designation of an  
2 eligible company as a preliminarily approved company and the  
3 preliminary authorization for the undertaking of a tourism  
4 attraction project. Notice of the public hearing shall be  
5 given in accordance with the Administrative Procedure Act.

6 (e) The authority shall review the report of the  
7 consultant, the recommendation of the Bureau of Tourism and  
8 Travel, the report prepared by the agent documenting all  
9 comments, both written and oral, received at the public  
10 hearing required by subsection (d), and other information made  
11 available to the authority in order to assist the authority in  
12 determining whether the tourism attraction project will  
13 further the purposes of this act.

14 (f) The criteria for final approval of eligible  
15 companies and tourism attraction projects shall include, but  
16 not be limited to, the criteria set forth in this act.

17 (g) After a review of the consultant's report, the  
18 recommendation of the Bureau of Tourism and Travel, and other  
19 information made available to the authority, the authority, by  
20 resolution passed by five voting members of the authority, may  
21 give its final approval to the eligible company's application  
22 for a tourism attraction project and may grant to the eligible  
23 company the status of an approved company. The decision  
24 reached by the authority shall be final and no appeal shall be  
25 granted.

26 Section 7. (a) The authority, upon adoption of its  
27 final approval, may enter into an agreement with any approved



1 company with respect to its tourism attraction project. The  
2 terms and provisions of each agreement shall include, but not  
3 be limited to, all of the following:

4 (1) The amount of approved costs, which shall be  
5 determined by negotiations between the authority and the  
6 approved company. Any increase in approved costs incurred by  
7 the approved company and agreed to by the authority shall  
8 apply retroactively for purposes of calculating the carry  
9 forward for unused inducements as set forth in this act for  
10 tax years commencing on or after July 1, 2005.

11 (2) A date certain by which the approved company  
12 shall have completed the tourism attraction project. Upon  
13 request from any approved company that has received final  
14 approval prior to or after July 15, 2006, the authority shall  
15 grant an extension or change, which in no event shall exceed  
16 three years from the date of final approval, to the completion  
17 date as specified in the agreement of an approved company.  
18 Within three months of the completion date, the approved  
19 company shall document the actual cost of the project through  
20 a certification of the costs to be provided by an independent  
21 certified public accountant acceptable to the authority.

22 (3) The following provisions:

23 a. The term shall be 10 years from the later of the  
24 date of the final approval of the project or the completion  
25 date specified in the agreement, if this completion date is  
26 within three years of the date of the final approval of the  
27 project.

1           b. Within 45 days after the end of each fiscal year  
2 of the approved company, during the term of the agreement, the  
3 approved company shall supply the authority with such reports  
4 and certifications as the authority may request demonstrating  
5 to the satisfaction of the authority that the approved company  
6 is in compliance with this act. Based upon a review of these  
7 materials and other documents that may be made available, the  
8 authority shall then certify to the Department of Revenue that  
9 the approved company is in compliance with this act and the  
10 Department of Revenue shall from time to time audit such  
11 compliance. Any approved company that fails to meet the  
12 criteria set forth by this act within three years or fails to  
13 maintain such criteria thereafter shall receive only a pro  
14 rata portion of the incentives granted for activities found in  
15 compliance with the act and actions of the authority. Any  
16 excess incentives provided an approved company that is  
17 noncompliant shall be required to remit to the state an amount  
18 equal to the amount as determined by the authority associated  
19 with noncompliance plus the customary interest rate and  
20 penalties paid to the state for nonpayment of taxes. The  
21 Department of Revenue shall recover any incentives provided an  
22 approved company associated with noncompliance of this act or  
23 actions taken by the authority and such recovery shall take  
24 priority over all other lienholders with the exception of  
25 first mortgagors of the project.

26           c. The approved company shall not receive a local  
27 and state sales tax refund as authorized by this act with

1 respect to any fiscal year in any year if either of the  
2 following occurs:

3 1. Following the third year of the agreement, the  
4 tourism attraction project fails to attract at least 35  
5 percent of its visitors from among persons who are not  
6 residents of Alabama.

7 2. Following the first year of the agreement, the  
8 tourism attraction project is not operating and open to the  
9 public for at least 100 days.

10 (4) Upon request from an approved company that has  
11 completed at least 50 percent of an entertainment destination  
12 center, the authority may grant an extension of up to three  
13 years to the completion date specified in the agreement of the  
14 approved company, in addition to the extension provided for in  
15 subdivision (2). In no event shall the completion date be more  
16 than six years from the date of final approval. The extension  
17 provided for in this subdivision shall be subject to the  
18 following conditions:

19 a. The approved company shall have spent or be  
20 contractually obligated to spend an amount equal to or greater  
21 than the amount of approved costs set forth in the initial  
22 agreement.

23 b. The term of the agreement shall not be extended.

24 c. The scope of the entertainment destination  
25 center, as set forth in the initial agreement, shall not be  
26 altered to include new or additional entertainment and leisure  
27 options.

1 (b) The agreement shall not be transferable or  
2 assignable by the approved company without the written consent  
3 of the authority.

4 (c) In consideration of the execution of the  
5 agreement as defined in this act and notwithstanding any  
6 provision of Alabama law to the contrary, the approved company  
7 as defined in this act, excluding its lessees, may be granted  
8 a local and state sales tax refund under this act from the  
9 Alabama sales tax on the taxable sales generated by or arising  
10 at the tourism attraction project as defined in this act.

11 Section 8. (a) In consideration of the execution of  
12 the agreement as defined in this act and notwithstanding any  
13 provision of Alabama law to the contrary, the approved  
14 company, excluding its lessees, may be granted a local and  
15 state sales tax refund from Alabama sales tax on the taxable  
16 sales generated by or arising at the tourism attraction  
17 project. The approved company shall have no obligation to  
18 refund or otherwise return any amount of this sales tax refund  
19 to the persons from whom the sales tax was collected. The term  
20 of the agreement granting the sales tax refund shall be 10  
21 years, and this time period shall commence on the later of the  
22 following:

23 (1) The final approval for purposes of the  
24 inducements.

25 (2) The completion date specified in the agreement.

26 (b) Any sales tax collected by an approved company  
27 on sales transacted after final approval, but prior to the

1 commencement of the term of the agreement, including any  
2 approved company that has received final approval prior to  
3 July 15, 2010, shall be refundable as if collected after the  
4 commencement of the term and applied to the approved company's  
5 first fiscal year's refund after activation of the term and  
6 without changing the term. No approved company receiving  
7 incentives may sell, lend, lease, give, or exchange such  
8 incentives.

9 (c) (1) The annual sales tax refund allowed to the  
10 approved company is determined as follows:

11 a. For the first five years of operation, the refund  
12 shall be equal to the lesser amount of two and one-half  
13 percent of the approved costs or 50 percent of the actual,  
14 realized sales tax liability of the company.

15 b. For the years six and seven of operation, the  
16 refund shall be equal to the lesser amount of two and one-half  
17 percent of the approved costs or 75 percent of the actual,  
18 realized sales tax liability of the company.

19 c. For the years eight through 10 of the operation,  
20 the refund shall be equal to the lesser amount of two and  
21 one-half percent of the approved costs or 100 percent of the  
22 actual, realized sales tax liability of the company.

23 (2) The total sales tax refund over the 10-year  
24 period shall not exceed 25 percent of the approved costs.

25 (3) By October 1 of each year the Department of  
26 Revenue shall certify to the authority and the Bureau of  
27 Tourism and Travel for the preceding fiscal year for all

1 approved companies for which sales tax returns were filed with  
2 respect to a tourism attraction project, the sales tax  
3 liability of the approved companies receiving inducements  
4 pursuant to this act, and their lessees, and the amount of the  
5 sales tax refunds issued.

6 (d) Interest shall not be allowed or paid on any  
7 refund made under this act.

8 (e) The Department of Revenue may promulgate  
9 administrative regulations and require the filing of forms  
10 designed by the department to reflect the intent of this act.

11 (f) Neither the state, nor any local government or  
12 agency thereof, shall use the power of eminent domain to  
13 obtain property for any project which qualifies under this  
14 act.

15 Section 9. The provisions of this act shall become  
16 effective as it applies to sales tax rebates only after  
17 approval of the project by the city or county governing body  
18 whose sales tax income could be affected by this act.

19 Section 10. Nothing in this act shall be construed  
20 as authorizing, permitting, or encouraging casinos, gaming, or  
21 any gambling activities in the State of Alabama.

22 Section 11. This act shall become effective on the  
23 first day of the third month following its passage and  
24 approval by the Governor, or its otherwise becoming law.