

1 HB212
2 188665-3
3 By Representative Lawrence (N & P)
4 RFD: Local Legislation
5 First Read: 16-JAN-18

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Wilcox County; authorizing the county
14 commission to levy an additional sales and use tax; providing
15 for the collection, distribution, and use of the proceeds of
16 the tax; prescribing penalties and fixing punishment for
17 violation of this act; and providing for the expiration of the
18 tax.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. This act shall apply only to Wilcox
21 County.

22 Section 2. As used in this act, the following words
23 have the following meanings:

24 (1) COUNTY. Wilcox County.

25 (2) SALES AND USE TAX. A tax imposed by the state
26 sales and use tax statutes and such other acts applicable to

1 Wilcox County, including, but not limited to, Article 1 and
2 Article 2 of Chapter 23, Title 40, Code of Alabama 1975.

3 Section 3. (a) The Wilcox County Commission, upon a
4 majority vote of the members and in addition to all other
5 taxes, may levy a sales and use tax in an amount up to one
6 percent on sales, use, storage, consumption, or gross receipts
7 in the county.

8 (b) The gross receipts of any business and the gross
9 proceeds of all sales and use of products or services which
10 are presently exempt under the state sales and use tax
11 statutes are exempt from the tax authorized by this act.

12 Section 4. The tax levied by this act shall be
13 collected at the same time and in the same manner as the state
14 sales and use taxes are collected in the county and those
15 sales and use taxes applicable only to the county.

16 Section 5. Each person engaging or continuing in a
17 business subject to the tax levied by this act shall add to
18 the sales price and collect from the purchaser the amount due
19 by the taxpayer because of the sale or use. It shall be
20 unlawful for any person subjected to the tax to fail to refuse
21 to add to the sales price and to collect from the purchaser
22 the amount required to be added to the sale pursuant to this
23 act. It shall be unlawful for any person subjected to the tax
24 levied by this act to refund or offer to refund all or any
25 part of the amount collected or to absorb or advertise
26 directly or indirectly the absorption or refund of any portion
27 of the tax.

1 Section 6. The tax levied by this act shall
2 constitute a debt due to Wilcox County. The tax, together with
3 any interest and penalties, shall constitute and be secured by
4 a lien upon the property of any person from whom the tax is
5 due or who is required to collect the tax. The county shall
6 collect the tax and enforce this act and shall have and may
7 exercise all rights and remedies otherwise currently
8 applicable or which may be provided for in the future for the
9 collection of the sales and use taxes in the county. The
10 county may adopt any rules necessary to provide for the
11 collection and administration of the tax.

12 Section 7. All existing provisions of the sales and
13 use tax statutes, whether imposed by state statutes or local
14 act applicable to Wilcox County, with respect to the payment,
15 assessment, and collection of the sales and use tax, making of
16 reports, keeping and preserving records, penalties for failure
17 to pay the tax, promulgating rules and regulations with
18 respect to the sales and use tax, and the administration and
19 enforcement of the sales and use taxes which are not
20 inconsistent with this act shall apply to the tax levied under
21 this act. The county shall have and exercise the same powers,
22 duties, and obligations with respect to the tax levied under
23 this act as imposed by the existing sales and use tax
24 statutes, whether imposed by state statutes or local act
25 applicable to the county. All provisions of the existing sales
26 and use tax statutes that are made applicable by this act to
27 the tax levied under this act, including any provisions for

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

4 Section 8. All taxes collected under this act shall
5 be remitted to Wilcox County and deposited in the Wilcox
6 County General Fund to be used for the operation and
7 maintenance of the J. Paul Jones Hospital.

8 Section 9. The tax authorized to be levied pursuant
9 to this act shall expire if the hospital closes.

10 Section 10. This act shall become effective
11 immediately following its passage and approval by the
12 Governor, or its otherwise becoming law.