

1 HB480
2 190752-1
3 By Representatives Rogers, Moore (M) and Hollis (N & P)
4 RFD: Jefferson County Legislation
5 First Read: 01-MAR-18

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Jefferson County; to amend Section
14 45-37-244.01 of the Code of Alabama 1975, relating to the
15 automobile rental tax; to further provide that the proceeds
16 from the rental tax shall be allocated to pay the Jefferson
17 County Sewer System refunding bonds, with any remaining amount
18 allocated to the Birmingham-Jefferson Civic Center Authority.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. Section 45-37-244.01 of the Code of
21 Alabama 1975, is amended to read as follows:

22 "§45-37-244.01.

23 "(a) In Jefferson County, in addition to all other
24 taxes imposed by law, there is hereby levied an additional
25 privilege or license tax, in the amount hereinafter prescribed
26 against any person, organization, or other entity engaging or
27 continuing in the county in the business of leasing or renting

1 any passenger automotive vehicle, the duration of the lease
2 being not more than one year. The amount of the taxes levied
3 by this section shall be equal to three percent of the gross
4 proceeds derived by the lessor from the lease or rental of
5 such passenger automotive vehicle for not more than one year.
6 The taxes levied by this section shall become effective
7 September 1, 2001.

8 "(b) All amounts collected pursuant to this section
9 shall be used to pay Jefferson County Sewer System refunding
10 bonds, and after the bonds are paid in full, the amount
11 collected shall be allocated to the Birmingham-Jefferson Civic
12 Center Authority, established by Sections 45-37-90 to
13 45-37-90.07, inclusive, and shall be used for the support of
14 the operation of the authority, including, but not limited to,
15 capital expansion, renovation, and maintenance.

16 "(c) The taxes levied by this section, except as
17 otherwise provided, shall be due and payable to the director
18 of revenue or any other county officer or employee charged
19 with the duty of collecting county licenses or privilege
20 taxes, on or before the last day of each month next succeeding
21 the month in which the tax accrues. On or before the last day
22 of each month after the ratification date of the taxes, every
23 person upon whom the tax is levied by this section shall
24 render to the director on a form prescribed by him or her, a
25 true and correct statement showing the gross proceeds of the
26 business subject to the tax for the then preceding month,
27 together with such other information as the director may

1 demand and require. When making the monthly report the
2 taxpayer shall compute and pay to the director the amount of
3 taxes shown to be due, provided, however, any person subject
4 to the tax who conducts any business on a credit basis may
5 defer reporting and paying the tax until after the person has
6 received payment for the items, articles, or accommodations
7 furnished. In the event the taxpayer so defers reporting and
8 paying any taxes, he or she shall thereafter include in each
9 monthly report all credit collections made during the then
10 preceding month and shall pay the amount of taxes computed
11 thereon at the time of filing the report. Every person engaged
12 or continuing in any business subject to the taxes levied by
13 this section shall keep and preserve suitable records of the
14 gross proceeds of the business and such other books or
15 accounts as may be necessary to determine the amount of tax
16 for which he or she is liable. The records shall be kept and
17 preserved for a period of five years and shall be open for
18 examination at any time by the director or by any duly
19 authorized agent, deputy, or employees of the director. Any
20 person who fails to pay the tax levied by this section within
21 the time required by this section shall pay in addition to the
22 tax a penalty of 10 percent of the amount of tax due, together
23 with interest thereon at the rate of one-half of one percent
24 per month or fraction thereof from the date on which the tax
25 became due and payable, to be assessed and collected as a part
26 of the tax. The director may waive or remit the penalty or any
27 portion thereof.

1 "(d) The failure of any person to pay any tax levied
2 by this section within the time specified for the payment of
3 the same by this section shall constitute a misdemeanor. The
4 violation of any of the provisions of this section by any
5 person shall constitute a misdemeanor. Any person violating
6 any provisions of this section shall upon conviction be
7 punished by a fine of not more than five hundred dollars
8 (\$500) or may be sentenced not to exceed six months, or both,
9 unless a different punishment is prescribed herein.

10 "(e) Before the twentieth day of each calendar
11 month, the director shall pay, pursuant to subsection (b), in
12 the amounts allocated therein to the Jefferson County Sewer
13 System for the purpose of paying refunding bonds and when
14 applicable to the Birmingham-Jefferson Civic Center Authority,
15 all of the license and privilege taxes levied by this section
16 received by him or her during the next preceding calendar
17 month.

18 "(f) None of the provisions of this section shall be
19 applied in such manner as to violate the Commerce Clause of
20 the United States Constitution. Should any provision of this
21 section be held invalid, the validity thereof shall not alter
22 the remaining provisions of this section.

23 "~~(g) This section shall only become operative on the~~
24 ~~date when the bond counsel for any bonds issued by the~~
25 ~~authority certifies to the revenue director that revenue~~
26 ~~sources are available from this section and Section~~
27 ~~45-37-245.02 and Section 45-37-243.40, along with any other~~

1 ~~revenue sources, including, but not limited to, revenue~~
2 ~~derived from the city or county, or both, are sufficient to~~
3 ~~provide debt service on a bond issue of three hundred million~~
4 ~~dollars (\$300,000,000).~~

5 Section 2. This act shall become effective
6 immediately following its passage by the Governor, or its
7 otherwise becoming law.