

1 SB311  
2 189563-2  
3 By Senator Waggoner (N & P)  
4 RFD: Local Legislation, Jefferson County  
5 First Read: 13-FEB-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 Act 2001-550  
14 of the 2001 Regular Session (Acts 2001, p. 1106), now  
15 appearing as Section 45-37-244.01 of the Code of Alabama 1975,  
16 which provides for the levy of an additional automobile rental  
17 tax in Jefferson County to be used by the Birmingham-Jefferson  
18 Civic Center Authority for the support of the operation of the  
19 authority, including, but not limited to, capital expansion,  
20 renovation, and maintenance; to amend the conditions upon  
21 which Act 2001-550 will become operative.

22 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

23 Section 1. Act 2001-550 of the 2001 Regular Session  
24 (Acts 2001, p. 1106) now appearing as Section 45-37-244.01 of  
25 the Code of Alabama 1975, is amended to read as follows:

26 "§45-37-244.01.

1           "(a) In Jefferson County, in addition to all other  
2 taxes imposed by law, there is hereby levied an additional  
3 privilege or license tax, in the amount hereinafter prescribed  
4 against any person, organization, or other entity engaging or  
5 continuing in the county in the business of leasing or renting  
6 any passenger automotive vehicle, the duration of the lease  
7 being not more than one year. The amount of the taxes levied  
8 by this section shall be equal to three percent of the gross  
9 proceeds derived by the lessor from the lease or rental of  
10 such passenger automotive vehicle for not more than one year.  
11 The taxes levied by this section shall become effective  
12 September 1, 2001.

13           "(b) All amounts collected pursuant to this section  
14 shall be allocated to the Birmingham-Jefferson Civic Center  
15 Authority, established by Sections 45-37-90 to 45-37-90.07,  
16 inclusive, and shall be used for the support of the operation  
17 of the authority, including, but not limited to, capital  
18 expansion, renovation, and maintenance.

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

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

1 became due and payable, to be assessed and collected as a part  
2 of the tax. The director may waive or remit the penalty or any  
3 portion thereof.

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

13 "(e) Before the twentieth day of each calendar  
14 month, the director shall pay, pursuant to subsection (b), in  
15 the amounts allocated therein to the Birmingham-Jefferson  
16 Civic Center Authority, all of the license and privilege taxes  
17 levied by this section received by him or her during the next  
18 preceding calendar month.

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

24 ~~"(g) This section shall only become operative on the~~  
25 ~~date when the bond counsel for any bonds issued by the~~  
26 ~~authority certifies to the revenue director that revenue~~  
27 ~~sources are available from this section and Section~~

1 ~~45-37-245.02 and Section 45-37-243.40, along with any other~~  
2 ~~revenue sources, including, but not limited to, revenue~~  
3 ~~derived from the city or county, or both, are sufficient to~~  
4 ~~provide debt service on a bond issue of three hundred million~~  
5 ~~dollars (\$300,000,000). This section shall become operative on~~  
6 ~~the first day of the second calendar month after the chair of~~  
7 ~~the Birmingham-Jefferson Civic Center Authority delivers to~~  
8 ~~the Director of Revenue, or other collecting officer of the~~  
9 ~~county, a certificate stating that the authority has made a~~  
10 ~~contractual commitment for the construction of a stadium that,~~  
11 ~~in the authority's judgment, is suitable for NCAA Division I~~  
12 ~~Football Bowl Subdivision football games. The contractual~~  
13 ~~commitment must be a bond purchase agreement, loan agreement,~~  
14 ~~or other financing commitment that will provide funds,~~  
15 ~~together with other funds available or contractually committed~~  
16 ~~to the authority, that, in the authority's judgment, will be~~  
17 ~~sufficient to complete construction of the stadium."~~

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