

1 SB372
2 190454-2
3 By Senator Sanders (N & P)
4 RFD: Local Legislation
5 First Read: 06-MAR-18

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Dallas 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 that this act shall be
18 operative on the repeal of a certain sales and use tax levied
19 for educational purposes by the county commission.

20 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

21 Section 1. This act shall apply only to Dallas
22 County.

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

25 (1) COUNTY. Dallas County.

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

1 Dallas 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 Dallas 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 a
6 one-half of one percent sales and use tax on sales, use,
7 storage, consumption, or gross receipts 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 subject 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 Dallas 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 Dallas 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, adopting rules with respect to the sales and
18 use tax, and the administration and enforcement of the sales
19 and use taxes which are not inconsistent with this act shall
20 apply to the tax levied under this act. The county shall have
21 and exercise the same powers, duties, and obligations with
22 respect to the tax levied under this act as imposed by the
23 existing sales and use tax statutes, whether imposed by state
24 statutes or local act applicable to the county. All provisions
25 of the existing sales and use tax statutes that are made
26 applicable by this act to the tax levied under this act,
27 including any provisions for the administration and

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

3 Section 8. The net proceeds of all taxes collected
4 under this act shall be remitted to Dallas County and shall be
5 distributed as follows: Eighty percent shall be distributed to
6 the Dallas County Board of Education and 20 percent shall be
7 distributed to the Board of Education of the City of Selma to
8 be used for educational purposes.

9 Section 9. The levy of the sales and use tax
10 authorized by this act shall commence and become effective
11 only upon the repeal of a one-half cent sales and use tax
12 levied pursuant to general law for educational purposes in the
13 county. The distribution of the net proceeds pursuant to
14 Section 8 to the City of Selma Board of Education shall first
15 be credited toward any obligation of the Dallas County Board
16 of Education to repay the City of Selma Board of Education
17 related to the erroneous distribution of any proceeds from the
18 prior tax.

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