

1 SB401
2 199252-1
3 By Senator Beasley (N & P)
4 RFD: Local Legislation
5 First Read: 14-MAY-19

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Macon County; to authorize the county
14 commission to levy a temporary additional sales and use tax;
15 to provide for the collection of the tax and for the
16 distribution and use of the proceeds of the tax to fund only
17 ambulance service for the citizens of the county; and to
18 prescribe penalties and fix punishment for violation of this
19 act.

20 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

21 Section 1. (a) This act shall apply only to Macon
22 County.

23 (b) The Legislature finds that an immediate crisis
24 exists in the delivery of ambulance service to the citizens of
25 Macon County. Based on a unanimous resolution of the Macon
26 County Commission, the Legislature, by this act, authorizes
27 the Macon County Commission to levy a temporary one-half cent

1 sales and use tax in the county with the proceeds earmarked
2 only for ambulance service for the citizens of Macon County.

3 Section 2. As used in this act, the following words
4 have the following meanings:

5 (1) COUNTY. Macon County.

6 (2) SALES AND USE TAX. A tax imposed by the state
7 sales and use tax statutes and such other acts applicable to
8 Macon County, including, but not limited to, Article 1 and
9 Article 2 of Chapter 23, Title 40, Code of Alabama 1975.

10 Section 3. (a) The Macon County Commission, upon a
11 majority vote of the members and in addition to all other
12 taxes, may levy a sales and use tax in an amount up to a
13 one-half of one percent sales and use tax on sales, use,
14 storage, consumption, or gross receipts in the county. The tax
15 authorized by this act may only be levied until November 30,
16 2020.

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

21 (c) Any tax levied under this act may not be levied
22 at a rate proportionately higher than the proportional rate
23 for various types of sales and uses under the state sales and
24 use tax.

25 Section 4. The tax levied by this act shall be
26 collected at the same time and in the same manner as the state

1 sales and use taxes are collected in the county and those
2 sales and use taxes applicable only to the county.

3 Section 5. Each person engaging or continuing in a
4 business subject to the tax levied by this act shall add to
5 the sales price and collect from the purchaser the amount due
6 by the taxpayer because of the sale or use. It shall be
7 unlawful for any person subjected to the tax to fail to refuse
8 to add to the sales price and to collect from the purchaser
9 the amount required to be added to the sale pursuant to this
10 act. It shall be unlawful for any person subjected to the tax
11 levied by this act to refund or offer to refund all or any
12 part of the amount collected or to absorb or advertise
13 directly or indirectly the absorption or refund of any portion
14 of the tax.

15 Section 6. The tax levied by this act shall
16 constitute a debt due Macon County. The tax, together with any
17 interest and penalties, shall constitute and be secured by a
18 lien upon the property of any person from whom the tax is due
19 or who is required to collect the tax. The county shall
20 collect the tax and enforce this act and shall have and may
21 exercise all rights and remedies otherwise currently
22 applicable or which may be provided for in the future for the
23 collection of the sales and use taxes in the county. The
24 county may adopt any rules necessary to provide for the
25 collection and administration of the tax.

26 Section 7. All existing provisions of the sales and
27 use tax statutes, whether imposed by state statutes or local

1 act applicable to Macon County, with respect to the payment,
2 assessment, and collection of the sales and use tax, making of
3 reports, keeping and preserving records, penalties for failure
4 to pay the tax, promulgating rules and regulations with
5 respect to the sales and use tax, and the administration and
6 enforcement of the sales and use taxes which are not
7 inconsistent with this act shall apply to the tax levied under
8 this act. The county shall have and exercise the same powers,
9 duties, and obligations with respect to the tax levied under
10 this act as imposed by the existing sales and use tax
11 statutes, whether imposed by state statutes or local act
12 applicable to the county. All provisions of the existing sales
13 and use tax statutes that are made applicable by this act to
14 the tax levied under this act, including any provisions for
15 the administration and enforcement of this act, are
16 incorporated by reference and made part of this act as if
17 fully set forth herein.

18 Section 8. All taxes collected under this act shall
19 be remitted to Macon County and deposited in the Macon County
20 General Fund to be used only to fund ambulance services for
21 the citizens of Macon County.

22 Section 9. The authority of the Macon County
23 Commission to levy the sales and use tax authorized by this
24 act shall expire on November 30, 2020. This provision shall
25 not affect the authority of Macon County to collect any taxes
26 levied pursuant to this act prior to that date.

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