

1 HB570
2 206344-5
3 By Representative McMillan (N & P)
4 RFD: Baldwin County Legislation
5 First Read: 30-MAR-21

A BILL
TO BE ENTITLED
AN ACT

Relating to Baldwin County; to amend Section 45-2-244.077 of the Code of Alabama 1975, providing for the distribution of a sales tax authorized to be levied in the county; to further provide for the distribution of the net proceeds distributed for education to be distributed to each local board of education in the county based on the proportion of students in average daily membership in each school system.
BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 45-2-244.077 of the Code of Alabama 1975, is amended to read as follows:

"§45-2-244.077.

"(a) The county commission shall be authorized to charge an amount not less than two percent nor more than five percent of the special county tax collected in the county under this subpart for collecting the special county tax. In

1 order to charge more than two percent of the special county
2 tax for collecting the tax, the county commission, ~~and~~ the
3 Baldwin County Board of Education, and the Gulf Shores City
4 Board of Education shall be required to agree upon such
5 additional percentage for collection. Prior to any other
6 distribution, two percent of all net revenues herein collected
7 shall be appropriated to the Juvenile Court for Baldwin County
8 to be used for drug interdiction and education programs;
9 staffing; and the leasing, building, staffing, and operation
10 of a home for juveniles; and one percent of all net revenues
11 collected shall be appropriated to the Baldwin County District
12 Attorney's Office to be expended for education and
13 intervention programs, with emphasis on grades kindergarten
14 through 12, aimed at the prevention of drug and alcohol abuse,
15 sexual misconduct, bullying and other issues, and for other
16 prosecution services. After the distribution to the Juvenile
17 Court and District Attorney's Office as provided in this
18 section, the remaining net revenues arising from the taxes
19 herein authorized to be levied shall be distributed as
20 follows: (1) 40 percent shall be distributed to the Baldwin
21 County Board of Education to be utilized exclusively for
22 capital improvement, capital construction, and maintenance
23 purposes; (2) five percent shall be distributed to Coastal
24 Alabama Community College in Bay Minette and shall be used
25 only in the county as other appropriations to the school are
26 used; and (3) 55 percent shall be deposited in the general
27 fund of the county to be expended as other county funds

1 provided that not less than 20 percent of the proceeds shall
2 be expended for road and bridge construction, capacity
3 improvements, paving, resurfacing, and/or maintenance of roads
4 and bridges. Should the county commission rescind or repeal
5 the one percent sales tax the county commission enacted by
6 Resolution #2017-046 on January 3, 2017, or should the
7 collection of the one percent sales tax be discontinued for
8 any reason, the percentages of the sales tax distributed to
9 the general fund of the county and the Baldwin County Board of
10 Education shall return to 40 percent for the general fund of
11 the county and 55 percent for the Baldwin County Board of
12 Education, unless the county commission, in its sole authority
13 and without further condition, levies and collects a one
14 percent sales tax, exclusively for public school purposes, as
15 a replacement, or the Baldwin County Board of Education
16 consents to such action by the passage of a resolution.

17 "(b) Notwithstanding subsection (a), commencing with
18 the 2021-2022 school year, and each school year thereafter,
19 the net proceeds from the sales tax levied and earmarked in
20 subsection (a) for the Baldwin County Board of Education shall
21 be apportioned and distributed by the county commission to the
22 Baldwin County Board of Education and the Gulf Shores City
23 Board of Education based on the proportion of students in
24 average daily membership in each school system in the
25 immediately preceding school year as determined by the State
26 Department of Education."

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