

1 HB492
2 183866-1
3 By Representatives Baker and Jones (N & P)
4 RFD: Local Legislation
5 First Read: 11-APR-17

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Escambia 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; and prescribing penalties and fixing punishment for
17 violation of this act.

18 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

19 Section 1. This act shall apply only to Escambia
20 County.

21 Section 2. As used in this act, "sales and use tax"
22 means a tax imposed by the state sales and use tax statutes
23 and such other acts applicable to Escambia County, but not
24 limited to, Sections 40-23-1, 40-23-2, 40-23-3, 40-23-4,
25 40-23-37, 40-23-60, 40-23-61, 40-23-62, and Section 40-23-63,
26 Code of Alabama 1975.

1 Section 3. The Escambia County Commission, upon a
2 majority vote of the members and in addition to all other
3 taxes, may levy a sales and use tax in an amount up to a one
4 percent sales and use tax on sales, use, storage, consumption,
5 or gross receipts in the county.

6 The gross receipts of any business and the gross
7 proceeds of all sales and use of products or services which
8 are presently exempt under the state sales and use tax
9 statutes are exempt from the tax authorized by this act.

10 Section 4. The tax levied by this act shall be
11 collected at the same time and in the same manner as the state
12 sales and use taxes are collected in Escambia County and those
13 sales and use taxes applicable only to Escambia County.

14 Section 5. Each person engaging or continuing in a
15 business subject to the tax levied by this act, and each
16 casual sale that is subject to tax, shall add to the sales
17 price and collect from the purchaser the amount due by the
18 taxpayer because of such sale or use. It shall be unlawful for
19 any person subjected to the tax to fail to refuse to add to
20 the sales price and to collect from the purchaser the amount
21 required to be added to the sale pursuant to this act. It
22 shall be unlawful for any person subjected to the tax levied
23 by this act to refund or offer to refund all or any part of
24 the amount collected or to absorb or advertise directly or
25 indirectly the absorption or refund of any portion of the tax.

26 Section 6. The tax levied by this act shall
27 constitute a debt due Escambia County. The tax, together with

1 any interest and penalties, shall constitute and be secured by
2 a lien upon the property of any person from whom the tax is
3 due or who is required to collect the tax. Escambia County
4 shall collect the tax, enforce this act, and have and exercise
5 all rights and remedies otherwise currently applicable or
6 which may be provided for in the future for the collection of
7 the sales and use taxes in Escambia County.

8 Section 7. All existing provisions of the sales and
9 use tax statutes, whether imposed by state statutes or local
10 act applicable to Escambia County, with respect to the
11 payment, assessment, and collection of the sales and use tax,
12 making of reports, keeping and preserving records, penalties
13 for failure to pay the tax, promulgating rules and regulations
14 with respect to the sales and use tax, and the administration
15 and enforcement of the sales and use taxes which are not
16 inconsistent with this act shall apply to the tax levied under
17 this act. Escambia County shall have and exercise the same
18 powers, duties, and obligations with respect to the tax levied
19 under this act as imposed by the existing sales and use tax
20 statutes, whether imposed by state statutes or local act
21 applicable to Escambia County. All provisions of the existing
22 sales and use tax statutes that are made applicable by this
23 act to the tax levied under this act, and the administration
24 and enforcement of this act, are incorporated by reference and
25 made part of this act as if fully set forth herein.

1 Section 8. All taxes collected under this act shall
2 be remitted to Escambia County and deposited in the Escambia
3 County General Fund to be used for general county purposes.

4 Section 9. This act shall become effective
5 immediately following its passage and approval by the
6 Governor, or its otherwise becoming law.