

1 HB531
2 184193-4
3 By Representative Chesteen (N & P)
4 RFD: Local Legislation
5 First Read: 18-APR-17

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to the existing one percent sales tax to
14 build and maintain a jail in Geneva County; to amend Sections
15 2, 3, 4, 6, 7, and 8 of Act 2014-210, 2014 Regular Session
16 (Acts 2014, p.642); to authorize the county commission to
17 impose a use tax in addition to the sales tax and to allow the
18 proceeds from the sales and use taxes to also be used for
19 operation of the jail.

20 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

21 Section 1. Sections 2, 3, 4, 6, 7, and 8 of Act
22 2014-210, 2014 Regular Session (Acts 2014, p.642), are amended
23 to read as follows:

24 "Section 2. As used in this act, state sales tax
25 means the tax imposed by Article 1 of Chapter 23 of Title 40
26 of the ~~the state sales and use tax statutes, including, but~~
27 ~~not limited to, Sections 40-23-1, 40-23-2, 40-23-3, and~~

1 ~~40-23-4,~~ Code of Alabama 1975, and state use tax means the tax
2 imposed by Article 2 of Chapter 23 of Title 40 of the Code of
3 Alabama 1975.

4 "Section 3. (a) In addition to all other taxes
5 authorized by law, the Geneva County Commission may levy up to
6 a one percent sales tax and up to a one percent use tax.

7 "(b) The proceeds of the tax shall be used for the
8 construction, ~~and~~ maintenance, and operation of a jail with
9 any excess proceeds to be used for road and bridge projects.

10 "(c) The proceeds of all sales which are presently
11 exempt under the state sales and use tax statutes are exempt
12 from the ~~tax~~ taxes authorized by this act.

13 "(d) The proceeds of all sales which are presently
14 taxed at a lower rate under the state sales and use tax
15 statutes shall be taxed under this act at a proportionally
16 reduced rate.

17 "Section 4. The ~~tax~~ taxes authorized by this act
18 shall be collected by the State Department of Revenue or the
19 county commission or other entity which the county commission
20 has contracted with to collect the taxes at the same time and
21 in the same manner as state sales and use taxes are collected.
22 On or prior to the date the tax is due, each person subject to
23 the tax shall file with the department or other entity a
24 report in the form prescribed by the department. The report
25 shall set forth, with respect to all sales and business
26 transactions that are required to be used as a measure of the
27 tax levied, items of information pertinent to the tax as the

1 department may require. Any person subject to ~~the~~ a tax
2 authorized by this act may defer reporting credit sales until
3 after their collection, and in the event the person defers
4 reporting such sales, the person shall thereafter include in
5 each monthly report all credit collections made during the
6 preceding month and shall pay the tax due at the time of
7 filing the report. All reports filed with the department or
8 other entity under this section shall be available for
9 inspection by the county commission, or its designee.

10 "Section 6. The ~~tax~~ taxes authorized by this act
11 shall constitute a debt due Geneva County. If levied, the ~~tax~~
12 taxes, together with any interest and penalties, shall
13 constitute and be secured by a lien upon the property of any
14 person from whom the ~~tax is~~ taxes are due or who is required
15 to collect the ~~tax~~ taxes. The department or other entity shall
16 collect the ~~tax~~ taxes, enforce this act, and have and exercise
17 all rights and remedies that the state or the department has
18 for collection of the state sales ~~tax~~ and use taxes. The
19 department or other entity may employ special counsel as is
20 necessary to enforce collection of the ~~tax~~ taxes authorized by
21 this act and to enforce this act.

22 "Section 7. All provisions of the state sales and
23 use tax statutes with respect to the payment, assessment, and
24 collection of the state sales and use taxes ~~tax~~, making of
25 reports, keeping and preserving records, penalties for failure
26 to pay the tax, promulgating rules and regulations with
27 respect to the state sales and use taxes ~~tax~~, and the

1 administration and enforcement of the state sales and use tax
2 statutes which are not inconsistent with this act shall apply
3 to the taxes ~~tax~~ authorized under this act. The Commissioner
4 of Revenue and the department or other entity shall have and
5 exercise the same powers, duties, and obligations with respect
6 to any tax levied under this act that are imposed on the
7 commissioner and department by the state sales and use tax
8 statutes. All provisions of the state sales and use tax
9 statutes that are made applicable by this act to any tax
10 authorized under this act, and to the administration and
11 enforcement of this act, are incorporated by reference and
12 made a part of this act as if fully set forth herein.

13 "Section 8. The department or other entity shall
14 charge Geneva County for collecting any tax authorized under
15 this act in an amount or percentage of total collections as
16 may be agreed upon by the commissioner or the entity and the
17 Geneva County Commission. The charge shall not exceed five
18 percent of the total amount of the tax collected in the county
19 or an amount as otherwise provided in the contract. The charge
20 may be deducted each month from the gross revenues from the
21 ~~tax~~ taxes before certification of the amount of the proceeds
22 due Geneva County for that month. The Commissioner of Revenue
23 or other entity shall pay into the State Treasury all amounts
24 collected under the authority of this act, as received by the
25 department or entity on or before the first day of each
26 successive month. The commissioner or entity shall certify to
27 the state Comptroller the amount collected and paid into the

1 State Treasury or otherwise for the benefit of Geneva County
2 during the month immediately preceding the certification. The
3 state Comptroller shall issue a warrant each month payable to
4 or the entity shall remit monthly or as otherwise agreed upon
5 to the County Treasurer of Geneva County in an amount equal to
6 the certified amount which shall be paid into the county
7 general fund to be used for the construction, maintenance, and
8 operation of ~~and for maintaining~~ a new jail with any excess
9 proceeds to be used for road and bridge projects."

10 Section 2. All actions taken by the Geneva County
11 Commission to implement Act 2014-210 prior to the effective
12 date of this act are hereby ratified and confirmed.

13 Section 3. This act shall become effective on the
14 first day of the third month following its passage and
15 approval by the Governor, or its otherwise becoming law.