

1 HB572
2 184252-2
3 By Representative Boothe (N & P)
4 RFD: Local Legislation
5 First Read: 27-APR-17

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Pike 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 Pike County.

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

26 Section 3. The Pike County Commission, upon a
27 majority vote of the members and in addition to all other

1 taxes, may levy a sales and use tax in an amount up to a one
2 and one-half percent sales and use tax outside of the
3 corporate limits of the City of Troy and up to a one-half of
4 one percent sales and use tax within the corporate limits of
5 the City of Troy on sales, use, storage, consumption, or gross
6 receipts in the county.

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

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

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

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

10 Section 7. All existing provisions of the sales and
11 use tax statutes, whether imposed by state statutes or local
12 act applicable to Pike County, with respect to the payment,
13 assessment, and collection of the sales and use tax, making of
14 reports, keeping and preserving records, penalties for failure
15 to pay the tax, promulgating rules and regulations with
16 respect to the sales and use tax, and the administration and
17 enforcement of the sales and use taxes which are not
18 inconsistent with this act shall apply to the tax levied under
19 this act. Pike County shall have and exercise the same powers,
20 duties, and obligations with respect to the tax levied under
21 this act as imposed by the existing sales and use tax
22 statutes, whether imposed by state statutes or local act
23 applicable to Pike County. All provisions of the existing
24 sales and use tax statutes that are made applicable by this
25 act to the tax levied under this act, and the administration
26 and enforcement of this act, are incorporated by reference and
27 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 Pike County and deposited in the Pike County
3 General Fund to be used for construction, financing, and
4 equipping a new county jail or jail complex.

5 Section 9. The tax authorized by this act shall
6 expire on the first day of the next month following the
7 payment in full of the costs relating to the construction and
8 equipping of the new county jail or jail complex, including
9 the retirement of any financing and indebtedness.

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