

1 HB492  
2 174545-2  
3 By Representatives Fincher and Whorton (I) (N & P)  
4 RFD: Local Legislation  
5 First Read: 05-APR-16

9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
12

13 Relating to Chambers County; to authorize the  
14 Chambers County Commission to levy and collect an additional  
15 sales and use tax on automotive vehicle sales and use,  
16 agricultural equipment sales and use, manufacturing machine  
17 sales and use, and general sales and use; and to distribute  
18 the proceeds of such additional tax levy proceeds.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. The County Commission of Chambers County,  
21 in addition to all other taxes presently levied, may levy the  
22 following additional sales and use taxes not to exceed the  
23 lowest municipal rates collected in the City of LaFayette,  
24 City of Lanett, or City of Valley:

25 (1) AGRICULTURAL MACHINERY SALES AND USE TAX. A  
26 sales and use tax of two percent.

1           (2) AUTOMOTIVE VEHICLE SALES AND USE TAX. A sales  
2 and use tax rate of two percent.

3           (3) GENERAL SALES AND USE TAX. A sales and use tax  
4 rate that is equal to the lowest municipal rate collected  
5 respectively in the City of LaFayette, the City of Lanett, or  
6 the City of Valley on and after enactment of this act.

7           (4) MANUFACTURING MACHINE SALES AND USE TAX. A sales  
8 and use tax rate of two percent.

9           Section 2. (a) Except as herein provided, the rates  
10 provided in Section 1 shall apply only in the areas in the  
11 county outside the corporate limits of Lanett, Valley,  
12 LaFayette, Waverly, and Five Points as those corporate limits  
13 were determined on April 14, 2006.

14           (b) These rates shall also apply to the area of the  
15 county which constitutes the police jurisdiction for a  
16 municipality located outside the county provided the  
17 municipality has a sales and use tax in effect in the police  
18 jurisdiction in the county as of April 14, 2006.

19           (c) The additional sales and use tax rates in the  
20 county outside the corporate limits of Lanett, Valley,  
21 LaFayette, Waverly, and Five Points as determined on April 14,  
22 2006, but within the respective police jurisdiction of  
23 Lanette, Valley, LaFayette, Waverly, and Five Points shall be  
24 only one-half the corresponding municipal rates of the  
25 municipality having jurisdiction.

26           Section 3. The gross receipts of any business and  
27 the gross proceeds of all sales, which are presently exempt

1       under the state sales and use tax statutes, are exempt from  
2       the tax authorized by this act.

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