

1 HB523  
2 164525-6  
3 By Representatives Hanes and Whorton (R) (N & P)  
4 RFD: Local Legislation  
5 First Read: 21-APR-15

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ENROLLED, An Act,

Relating to Jackson County; authorizing the county commission to levy an additional sales and use tax; providing for the collection, distribution, and use of the proceeds of the tax; prescribing penalties and fixing punishment for violation of this act; and providing for a referendum on the issue.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. This act shall apply only to Jackson County.

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

Section 3. Subject to the outcome of the referendum provided for herein, the County Commission of Jackson County may, upon a majority vote of the members, levy, in addition to all other taxes, including, but not limited to, county and municipal gross receipts license taxes, a privilege license tax in an amount up to one cent against each dollar of gross sales or gross receipts.

1           The gross receipts of any business and the gross  
2 proceeds of all sales which are presently exempt under the  
3 state sales and use tax statutes are exempt from the tax  
4 authorized by this act.

5           Section 4. The tax levied by this act shall be  
6 collected at the same time and in the same manner as the state  
7 sales and use taxes are collected in Jackson County and those  
8 sales and use taxes applicable only to Jackson County.

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

21           Section 6. The tax levied by this act shall  
22 constitute a debt due Jackson County. The tax, together with  
23 any interest and penalties, shall constitute and be secured by  
24 a lien upon the property of any person from whom the tax is  
25 due or who is required to collect the tax. Jackson County

1 shall collect the tax, enforce this act, and have and exercise  
2 all rights and remedies otherwise currently applicable or  
3 which may be provided for in the future for the collection of  
4 the sales and use taxes in Jackson County.

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

23 Section 8. All taxes collected under this act shall  
24 be remitted to Jackson County as all other sales and use taxes  
25 applicable to Jackson County, whether imposed by state

1 statutes or local act applicable to Jackson County. All such  
2 funds from the tax levied by this act shall be paid to the  
3 Jackson County General Fund to be used as all other funds paid  
4 to the Jackson County General Fund without restriction or  
5 earmark, but such disbursement may include, but not  
6 necessarily be limited to the following purposes as the  
7 funding may allow, in the discretion of the Jackson County  
8 Commission:

9 (1) To supplement and support resource officers for  
10 schools in Jackson County.

11 (2) To provide for additional support for fire  
12 departments in the county.

13 (3) To support redevelopment and community  
14 development efforts for communities and municipalities in  
15 Jackson County.

16 (4) To support industrial and business development.

17 (5) To provide funding for the public works  
18 department particularly in supporting the upkeep of county  
19 roadways.

20 (6) To provide for the Jackson County General Fund  
21 and to create a strong base of income for the operations of  
22 Jackson County.

23 Section 9. At the next general, special, or primary  
24 election held in Jackson County after the effective date of  
25 this act, or at a special election called by the county

1 commission, the electors of the county shall vote at a  
2 referendum. On the ballots used at the election, the  
3 proposition to be voted on shall be stated substantially as  
4 follows:

5 "Do you favor a local law authorizing the Jackson  
6 County Commission to levy a sales and use tax of up to one  
7 cent per dollar for the Jackson County General Fund? Yes \_\_\_\_\_  
8 No \_\_\_\_\_."

9 The results of the referendum shall be certified by  
10 the judge of probate and forwarded to each member of the  
11 Jackson County Commission and the Jackson County Legislative  
12 Delegation. The tax may be imposed at the discretion of the  
13 Jackson County Commission only if a majority of those casting  
14 ballots regarding the referendum cast a "yes" vote.

15 Section 10. This act shall become effective on  
16 October 1, 2015, following its passage and approval by the  
17 Governor, or its otherwise becoming law.

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Speaker of the House of Representatives

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President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in  
and was passed by the House 30-APR-15.

Jeff Woodard  
Clerk

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Senate

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19-MAY-15

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Passed