

1 HB631
2 167553-4
3 By Representative Ford (N & P)
4 RFD: Local Legislation
5 First Read: 07-MAY-15

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

ENROLLED, An Act,
Relating to Etowah County; to amend Section
45-28-244.01, Code of Alabama 1975, relating to the levy,
collection, and distribution of the proceeds of a county sales
and use tax; to further provide for the distribution of the
proceeds.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 45-28-244.01, Code of Alabama
1975, is amended to read as follows:

"§45-28-244.01.

"(a) In Etowah County, there is levied a one cent
(\$0.01) county sales and use tax in all areas of the county,
which may become effective no sooner than January 1, 1996.

"(b) The tax shall parallel the state sales and use
taxes including exemptions therefrom and enforcement
proceedings therefor. The Etowah County Commission may
administer and collect this tax, or contract with a private
entity or the State Department of Revenue to administer and
collect this tax, and provide for enforcement penalties by
resolution. The county commission, the State Department of
Revenue or a private entity collecting the tax may retain an
amount or percentage of the total proceeds collected in such
an amount as may be agreed upon by the members of the county
commission, but in no event shall the charge exceed two

1 percent of the total amount of tax collected under this
2 section.

3 "(c) The net proceeds of any sales and use tax
4 levied pursuant to this section shall be distributed annually
5 as follows:

6 "(1) The first sixty thousand dollars (\$60,000) to
7 the Smeltzer Education Training Center.

8 "(2) The next fifty thousand dollars (\$50,000) ~~to~~
9 divided equally between the Mental Retardation 310 Center and
10 CED Mental Health Center to be used only in Etowah County for
11 operations.

12 ~~"(3) The next ten thousand dollars (\$10,000) to the~~
13 ~~Etowah County Rescue Squad.~~

14 ~~"(4) The next five thousand dollars (\$5,000) to the~~
15 ~~Attalla Rescue Squad.~~

16 "(3) Beginning January 1, 2017, the next three
17 hundred thousand dollars (\$300,000) to the Etowah County Mega
18 Sports Complex Authority for the development and management of
19 a public mega sports complex in the county.

20 ~~(5)a.~~ (4)a. Fifty percent of the remaining proceeds
21 to be used only for construction, maintenance, equipment, or
22 supplies shall be distributed as follows: 85 percent to the
23 Gadsden School System, the Etowah County School System, and
24 the Attalla School System on a pro rata basis, according to
25 the official average daily attendance for the previous school

1 year, and 15 percent to Gadsden State Community College for
2 use in Etowah County. Gadsden State Community College shall
3 provide an annual accounting to a joint meeting of the Etowah
4 County Commission and the county legislative delegation. Each
5 school board shall receive and administer the proceeds of the
6 sales and use taxes and shall have the authority to issue
7 bonds, secure financing, and retire debt.

8 "b. Notwithstanding paragraph a., due to the current
9 financial condition of the school systems and Gadsden State
10 Community College, which is the result of the necessity of
11 declaring proration during the last three fiscal years, up to
12 35 percent may be used to pay the salaries of the certified
13 personnel of the school systems or Gadsden State Community
14 College.

15 "~~(6)~~ (5) ~~Seventy~~ Sixty-five percent of the remaining
16 50 percent to the Etowah County Fund for juvenile detention,
17 debt retirement, senior citizen services, and public safety.
18 From these funds, the county shall be responsible for
19 insurance, utilities, and maintenance of the community
20 buildings in the unincorporated areas of the county completed
21 or approved by the effective date of the act adding this
22 language with funds from the Community Development Committee.
23 All future construction of community buildings in the
24 unincorporated areas shall be approved by the county
25 commission.

1 "~~(7)~~(6) Eighteen percent of the remaining fifty
2 percent to the Etowah County Community Development Committee
3 which shall be divided equally among the three House of
4 Representatives districts in Etowah County. The funds in each
5 district shall be expended only on projects located in the
6 respective House district. The expenditure of funds for each
7 respective district shall be voted on and approved by the
8 respective House district appointee and Senate appointee. The
9 House appointee and Senate appointee for a district may call a
10 district meeting for the purpose of this provision.

11 "~~(8)~~(7) Six percent of the remaining 50 percent to
12 the Etowah County Library Committee. Of this amount, two
13 thousand five hundred dollars (\$2,500) shall be distributed
14 annually to each public school library.

15 "~~(9)~~(8) Six percent of the remaining 50 percent to
16 be shared equally among county volunteer fire departments.

17 "(9) Five percent of the remaining 50 percent to the
18 Etowah County Sheriff's Department to augment salaries of
19 deputies and supplement payroll.

20 "(d) After September 30, 2015, the following
21 entities shall have their distributions reduced by nine
22 percent each, as calculated by the county administrator:

23 "(1) Gadsden State Community College pursuant to
24 subdivision (3)a. of subsection (c).

1 "(2) Etowah County Fund pursuant to subdivision (4)
2 of subsection (c).

3 "(3) Etowah County Community Development Committee
4 pursuant to subdivision (5) of subsection (c).

5 "(4) Etowah County Library Committee pursuant to
6 subdivision (6) of subsection (c).

7 "(e) Beginning October 1, 2015, and each year
8 thereafter, the county administrator shall distribute the
9 total amount resulting from the nine percent reductions
10 provided in subsection (d) as follows:

11 "(1) Etowah County Drug Enforcement Task Force, 45.8
12 percent.

13 "(2) Etowah County District Attorney, solely for the
14 hiring of an assistant district attorney, 11.2 percent.

15 "(3) Etowah County Sheriff's Department, to augment
16 salaries of deputies and supplement payroll, 43 percent.

17 ~~"(d)~~ (f) There is created the Etowah County Community
18 Development Committee. Each member of the Etowah County
19 Legislative Delegation shall appoint one member to the
20 committee. The Etowah County Administrator shall serve as a
21 nonvoting member of the committee. The committee shall receive
22 and administer the tax proceeds pursuant to this section. The
23 committee shall have the authority to issue bonds, secure
24 financing, and retire debt.

1 "~~(e)~~ (g) There is created the Etowah County Library
2 Committee. Each member of the Etowah County Legislative
3 Delegation shall appoint one member to the committee. The
4 Etowah County Administrator shall serve as a nonvoting member
5 of the committee. The committee shall receive and administer
6 the tax proceeds pursuant to this section. The committee shall
7 have the authority to issue bonds, secure financing, and
8 retire debt.

9 "~~(f)~~ (h) There is created the Etowah County Sales Tax
10 Account. The proceeds of the sales tax shall be deposited into
11 the Etowah County Sales Tax Account and distributed according
12 to this section. Any redistribution of the funds shall not
13 reduce the amount of revenue needed to meet the obligations of
14 any existing bonded indebtedness on the effective date of
15 redistribution."

16 Section 2. The provisions of this act are severable.
17 If any part of this act is declared invalid or
18 unconstitutional, that declaration shall not affect the part
19 which remains.

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

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17

Speaker of the House of Representatives

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 14-MAY-15.

Jeff Woodard
Clerk

Senate

02-JUN-15

Passed