

1 SB447
2 164752-6
3 By Senator Williams (N & P)
4 RFD: Local Legislation
5 First Read: 05-MAY-15

1 SB447

2
3
4 With Notice and Proof

5
6 ENROLLED, An Act,

7 Relating to Etowah County; to amend Section
8 45-28-244.01, Code of Alabama 1975, relating to the levy,
9 collection, and distribution of the proceeds of a county sales
10 and use tax; to eliminate certain distributions to the Etowah
11 County Rescue Squad and Attalla Rescue Squad; to reduce
12 amounts distributed to Gadsden State Community College, the
13 Etowah County Fund, the Etowah County Community Development
14 Committee, the Etowah County Library Committee, and the county
15 Volunteer Fire Departments; and to provide for distributions
16 to the Etowah County Drug Enforcement Task Force, the District
17 Attorney's Office, the Sheriff's Department, and the Etowah
18 County Sports Authority.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. Section 45-28-244.01, Code of Alabama
21 1975, is amended to read as follows:

22 "§45-28-244.01.

23 "(a) In Etowah County, there is levied a one cent
24 (\$0.01) county sales and use tax in all areas of the county,
25 which may become effective no sooner than January 1, 1996.

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

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

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

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

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

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

3 "~~(5)~~ (3)a. Fifty percent of the remaining proceeds to
4 be used only for construction, maintenance, equipment, or
5 supplies shall be distributed as follows: 85 percent to the
6 Gadsden School System, the Etowah County School System, and
7 the Attalla School System on a pro rata basis, according to
8 the official average daily attendance for the previous school
9 year, and 15 percent to Gadsden State Community College for
10 use in Etowah County (Gadsden State shall provide an annual
11 accounting to a joint meeting of the Etowah County Commission
12 and the county legislative delegation). Each school board
13 shall receive and administer the proceeds of the sales and use
14 taxes and shall have the authority to issue bonds, secure
15 financing, and retire debt.

16 "b. Notwithstanding paragraph a., due to the current
17 financial condition of the school systems and Gadsden State
18 Community College, which is the result of the necessity of
19 declaring proration during the last three fiscal years, up to
20 35 percent may be used to pay the salaries of the certified
21 personnel of the school systems or Gadsden State Community
22 College.

23 "~~(6)~~ (4) Seventy percent of the remaining 50 percent
24 to the Etowah County Fund for juvenile detention, debt
25 retirement, senior citizen services, and public safety. From

1 these funds, the county shall be responsible for insurance,
2 utilities, and maintenance of the community buildings in the
3 unincorporated areas of the county completed or approved by
4 the effective date of the act adding this language with funds
5 from the Community Development Committee. All future
6 construction of community buildings in the unincorporated
7 areas shall be approved by the county commission.

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

18 "~~(8)~~(6) Six percent of the remaining 50 percent to
19 the Etowah County Library Committee. Of this amount, two
20 thousand five hundred dollars (\$2,500) shall be distributed
21 annually to each public school library.

22 "~~(9)~~(7) Six percent of the remaining 50 percent to
23 be shared equally among county volunteer fire departments.

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

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

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

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

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

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

16 "(1) Etowah County Drug Enforcement Task Force, 45.8
17 percent.

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

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

22 ~~"(d)~~(e) There is created the Etowah County Community
23 Development Committee. Each member of the Etowah County
24 Legislative Delegation shall appoint one member to the
25 committee. The Etowah County Administrator shall serve as a

1 nonvoting member of the committee. The committee shall receive
2 and administer the tax proceeds pursuant to this section. The
3 committee shall have the authority to issue bonds, secure
4 financing, and retire debt.

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

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

20 Section 2. 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
18
19
20
21

President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB447

Senate 14-MAY-15

I hereby certify that the within Act originated in and passed the Senate.

Patrick Harris
Secretary

House of Representatives
Passed: 28-MAY-15

By: Senator Williams