

1 SB420  
2 147404-6  
3 By Senator Pittman (N & P)  
4 RFD: Local Legislation No. 1  
5 First Read: 11-APR-13

1 SB420

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4 With Notice and Proof

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6 ENROLLED, An Act,

7 Relating to Baldwin County; to amend Section  
8 45-2-244.183 of the Code of Alabama 1975, to further provide  
9 for the use of the portion of the proceeds from a privilege or  
10 license tax on the leasing or renting of tangible personal  
11 property distributed to the Historic Blakeley Authority.

12 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

13 Section 1. Section 45-2-244.183 of the Code of  
14 Alabama 1975, is amended to read as follows:

15 "§45-2-244.183.

16 "(a) The privilege license tax levied hereunder,  
17 except where otherwise provided, shall be due and payable in  
18 monthly installments on or before the twentieth day of the  
19 month next succeeding the month in which the privilege license  
20 tax accrues. On or before such twentieth day, every person on  
21 whom the amounts levied hereunder are imposed shall render to  
22 the county, on a form or forms prescribed by the county  
23 commission or State Department of Revenue, a true and correct  
24 statement showing the gross proceeds of his or her business  
25 for the next preceding month, the amount of gross proceeds

1 which are not subject to the privilege license tax, or are not  
2 to be used as a measurement of the amounts due by such person  
3 and the nature thereof, together with such other information  
4 as the county commission may require, and at the time of  
5 making such monthly report such person shall compute the  
6 privilege license taxes due and shall pay the Baldwin County  
7 Commission the amounts shown to be due. All taxes of the  
8 county shall be deposited into the general fund of the county  
9 treasury to be distributed as follows:

10 "(1) Seventy-five percent shall be distributed to  
11 the county general fund to be expended, as approved by the  
12 Baldwin County Commission, for general purposes; however, and  
13 per fiscal year from the foregoing distribution, the Baldwin  
14 County Commission shall appropriate one hundred thousand  
15 dollars (\$100,000) into a separate county fund to be used for  
16 the operation of the Baldwin County Legislative Office,  
17 established by Section 45-2-190, including, but not limited  
18 to, office equipment, communication equipment, salary  
19 supplements for personnel of the legislative delegation  
20 office, training, and official public travel for members of  
21 the Baldwin County Legislative Delegation and personnel of the  
22 legislative delegation office and other expenses deemed  
23 appropriate only by written direction provided the Baldwin  
24 County Commission by the members of the Baldwin County  
25 Legislative Delegation. Notwithstanding the foregoing, the

1 expenses for official travel shall not exceed two thousand  
2 dollars (\$2,000) per member per year and shall be subject to  
3 periodic audits by the Examiners of Public Accounts.

4 "(2) Twenty-five percent shall be distributed into a  
5 separate county fund to be expended, as approved by the  
6 Baldwin County Commission in a resolution spread upon its  
7 minutes, in equal portions for the Fort Morgan State Historic  
8 Site and for Historic Blakeley Authority. The portion  
9 distributed for the Fort Morgan State Historic Site shall be  
10 expended solely for capital outlay. Of the portion distributed  
11 to the Historic Blakeley Authority, for the fiscal year ending  
12 September 30, ~~2010~~ 2013, and the next ~~three~~ two fiscal years  
13 thereafter, ~~one-half shall be expended for capital outlay and~~  
14 ~~the remaining one-half~~ the funds may be expended 50 percent  
15 ~~for either capital outlay or for~~ and 50 percent for  
16 ~~operations. For the next two fiscal years thereafter,~~  
17 ~~three-fourths shall be expended for capital outlay and the~~  
18 ~~remaining one-fourth may be expended for either capital outlay~~  
19 ~~or for operations.~~ Thereafter, the entire portion distributed  
20 to the Historic Blakeley Authority shall be expended for  
21 capital outlay. Notwithstanding the foregoing earmarking of  
22 expenditures for the Historic Blakeley Authority for capital  
23 outlay, in any fiscal year that the authority adds to and  
24 supplements its lease tax revenue with contributions of  
25 capital expansion funds or other equivalent capital

1 contributions of real or personal property from other sources,  
2 an amount of funds from this act earmarked for capital outlay  
3 equal to 50 percent of the additional contributions for  
4 capital outlay or equivalent capital contributions may be  
5 expended for operations in lieu of expending for capital  
6 outlay. Each entity receiving funds shall submit to the county  
7 commission a master plan for capital outlay. The Baldwin  
8 County Commission shall authorize the respective disbursements  
9 divided equally between the two entities upon the annual  
10 submission of a budget of expenditures based upon the master  
11 plan. Disbursements shall be made quarterly to the entities  
12 receiving funds. Any deviation from the master plan for  
13 capital outlay shall be subject to the approval of the county  
14 commission and such approval shall neither be unreasonably  
15 delayed nor unreasonably withheld.

16 "(3) Privilege or license taxes collected and  
17 expended under authority of this subpart shall be audited by  
18 the Examiners of Public Accounts.

19 "(b) If any person subject hereto should fail to  
20 render any report, return, statement, or form required hereby  
21 or should willfully make false statement of facts in the  
22 report, return, statement, or form required hereunder, he or  
23 she shall upon conviction be punished by a fine of not more  
24 than five hundred dollars (\$500) for each violation of this  
25 section."

1                   Section 2. This act shall become effective  
2 immediately following its passage and approval by the  
3 Governor, or its otherwise becoming law.

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President and Presiding Officer of the Senate

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Speaker of the House of Representatives

SB420

Senate 02-MAY-13

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

Patrick Harris  
Secretary

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House of Representatives  
Passed: 09-MAY-13

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By: Senator Pittman