

1 HB641
2 117058-4
3 By Representatives McMillan, Faust, Baker (A), Shiver and
4 Davis (N & P)
5 RFD: Baldwin County Legislation
6 First Read: 25-FEB-10

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Baldwin County; to amend Section
14 45-2-244.183 of the Code of Alabama 1975, relating to the
15 distribution of the privilege license tax; to further provide
16 for the distribution of the proceeds to the Historic Blakeley
17 Authority for capital outlay and operation.

18 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

21 "§45-2-244.183.

22 "(a) The privilege license tax levied hereunder,
23 except where otherwise provided, shall be due and payable in
24 monthly installments on or before the twentieth day of the
25 month next succeeding the month in which the privilege license
26 tax accrues. On or before such twentieth day, every person on
27 whom the amounts levied hereunder are imposed shall render to

1 the county, on a form or forms prescribed by the county
2 commission or State Department of Revenue, a true and correct
3 statement showing the gross proceeds of his or her business
4 for the next preceding month, the amount of gross proceeds
5 which are not subject to the privilege license tax, or are not
6 to be used as a measurement of the amounts due by such person
7 and the nature thereof, together with such other information
8 as the county commission may require, and at the time of
9 making such monthly report such person shall compute the
10 privilege license taxes due and shall pay the Baldwin County
11 Commission the amounts shown to be due. All taxes of the
12 county shall be deposited into the general fund of the county
13 treasury to be distributed as follows:

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

1 County Commission by the members of the Baldwin County
2 Legislative Delegation. Notwithstanding the foregoing, the
3 expenses for official travel shall not exceed two thousand
4 dollars (\$2,000) per member per year and shall be subject to
5 periodic audits by the Examiners of Public Accounts.

6 "(2) Twenty-five percent shall be distributed into a
7 separate county fund to be expended, as approved by the
8 Baldwin County Commission in a resolution spread upon its
9 minutes, ~~for capital outlay in equal portions~~ for the Fort
10 Morgan State Historic Site and for Historic Blakeley
11 Authority. The portion distributed for the Fort Morgan State
12 Historic Site shall be expended solely for capital outlay. Of
13 the portion distributed to the Historic Blakeley Authority,
14 for the current fiscal year in which the act adding this
15 language was enacted, and the next three fiscal years
16 thereafter, one-half shall be expended for capital outlay and
17 the remaining one-half may be expended for either capital
18 outlay or for operations. For the next two fiscal years
19 thereafter, three-fourths shall be expended for capital outlay
20 and the remaining one-fourth may be expended for either
21 capital outlay or for operations. Thereafter, the entire
22 portion distributed to the Historic Blakeley Authority shall
23 be expended for capital outlay. Each entity receiving funds
24 shall submit to the county commission a master plan for
25 capital outlay. The Baldwin County Commission shall authorize
26 the respective disbursements divided equally between the two
27 entities upon the annual submission of a budget of

1 expenditures based upon the master plan. Any deviation from
2 the master plan for capital outlay shall be ~~approved by~~
3 subject to the approval of the county commission and such
4 approval shall neither be unreasonably delayed nor
5 unreasonably withheld.

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

9 "(b) If any person subject hereto should fail to
10 render any report, return, statement, or form required hereby
11 or should willfully make false statement of facts in the
12 report, return, statement, or form required hereunder, he or
13 she shall upon conviction be punished by a fine of not more
14 than five hundred dollars (\$500) for each violation of this
15 section."

16 Section 2. This act shall become effective on the
17 first day of the third month following its passage and
18 approval by the Governor, or its otherwise becoming law.