

1 HB762
2 120646-3
3 By Representative Laird (N & P)
4 RFD: Local Legislation
5 First Read: 23-MAR-10

ENGROSSED

A BILL
TO BE ENTITLED
AN ACT

Relating to Chambers County; to amend Section 45-9-245.02 of the Code of Alabama 1975, authorizing the county commission to levy an additional sales and use tax, to further provide for the amount of the levy in the police jurisdiction of a municipality located outside the county.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 45-9-245.02 of the Code of Alabama 1975, is amended to read as follows:

"§45-9-245.02.

"The County Commission of Chambers County may levy, in addition to all other taxes presently levied, an additional sales and use tax not to exceed the highest municipal rates collected in the county. These additional rates shall be as follows: General sales, sales and use tax rate of a rate equal to the highest municipal rate collected at the time of enactment of this part; automobile sales and use rate of two percent; agricultural machinery sales and use tax of two percent; and manufacturing machine sales and use tax rate of two percent. ~~These~~ Except as herein provided, these rates

1 shall apply only in the areas in the county outside the
2 corporate limits of Lanett, Valley, Lafayette, Waverly, and
3 Five Points as determined on the effective date of ~~this~~ the
4 original act ~~adding this provision~~. These rates shall also
5 apply to the area of the county which constitutes the police
6 jurisdiction for a municipality located outside the county
7 provided the municipality has a sales and use tax in effect in
8 the police jurisdiction in the county on the effective date of
9 ~~this~~ the original act ~~adding this provision~~. The additional
10 sales and use tax rates in the county outside the corporate
11 limits of Lanett, Valley, Lafayette, Waverly, and Five Points,
12 as determined on the effective date of ~~this~~ the original act,
13 but within ~~their~~ the respective police jurisdiction of Lanett,
14 Valley, Lafayette, Waverly, or Five Points, shall be only
15 one-half the corresponding municipal rates of the municipality
16 having jurisdiction. The gross receipts of any business and
17 the gross proceeds of all sales, which are presently exempt
18 under the state sales and use tax statutes, are exempt from
19 the tax authorized by this part."

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

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House of Representatives

Read for the first time and re-
ferred to the House of Representa-
tives committee on Local Legisla-
tion 23-MAR-10

Read for the second time and placed
on the calendar with 1 substitute
and 25-MAR-10

Read for the third time and passed
as amended

Yeas 17, Nays 1, Abstains 54

Greg Pappas
Clerk