

1 SB474  
2 136479-2  
3 By Senator Beasley (N & P)  
4 RFD: Local Legislation No. 1  
5 First Read: 05-APR-12

1 SB474

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3  
4 With Notice and Proof

5  
6 ENGROSSED

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT

12  
13 Relating to Barbour County; authorizing the county  
14 commission to levy an additional sales, use, and amusement  
15 tax; providing for the collection, distribution, and use of  
16 the proceeds of the tax; and prescribing penalties and fixing  
17 punishment for violation of this act.

18 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

19 Section 1. This act shall only apply to Barbour  
20 County.

21 Section 2. As used in this act, state sales and use  
22 tax means the tax imposed by the state sales and use tax  
23 statutes including, but not limited to, Sections 40-23-1,  
24 40-23-2, 40-23-3, 40-23-4, 40-23-60, 40-23-61, 40-23-62, and  
25 40-23-63 of the Code of Alabama 1975.

1           Section 3. (a) The County Commission of Barbour  
2 County, after a public hearing, notice of which has been given  
3 for at least two consecutive weeks in a newspaper of general  
4 circulation in the county and by posting the notice outside  
5 the offices of the county commission, may levy, in addition to  
6 all other previously authorized taxes, an additional one-half  
7 cent (\$0.005) privilege and excise license tax against gross  
8 sales and gross receipts. All notices shall state the date,  
9 time, and location of the meeting at which the proposal to  
10 levy a sales, use, and amusement tax of not more than one-half  
11 cent (\$0.005) shall be considered by the Barbour County  
12 Commission. At the meeting, the commission shall receive  
13 comments from the public about the imposition of the tax.

14           (b) Following the notice requirements set out in  
15 subsection (a), the county commission, by recorded majority  
16 vote, may levy such a sales, use, and amusement tax.

17           (c) The gross proceeds of all sales which are  
18 presently exempt under the state sales and use tax statutes  
19 are exempt from the tax authorized by this act.

20           Section 4. The tax authorized to be levied by this  
21 act shall be collected by the State Department of Revenue, or  
22 such other entity as determined by the county commission, at  
23 the same time and in the same manner as state sales and use  
24 taxes are collected. On or prior to the date the tax is due,  
25 each person subject to the tax shall file with the department  
26 a report in the form prescribed by the department or other

1       entity. The report shall set forth, with respect to all sales  
2       and business transactions that are required to be used as a  
3       measure of the tax levied, a correct statement of the gross  
4       proceeds of all the sales and gross receipts of all business  
5       transactions. The report shall also include such items of  
6       information pertinent to the tax as the department or other  
7       entity may require. Any person subject to the tax levied by  
8       this act may defer reporting credit sales until after their  
9       collection, and in the event the person defers reporting them,  
10      the person shall thereafter include in each monthly report all  
11      credit collections made during the preceding month, and shall  
12      pay the tax due at the time of filing the report. All reports  
13      filed with the department or other entity under this section  
14      shall be available for inspection by the county commission, or  
15      its designee.

16               Section 5. Each person engaging or continuing in a  
17      business subject to the tax authorized to be levied by this  
18      act shall add to the sales price or admission fee and collect  
19      from the purchaser or the person paying the admission fee the  
20      amount due by the taxpayer because of the sale or admission.  
21      It shall be unlawful for any person subject to the tax to fail  
22      or refuse to add to the sales price or admission fee and to  
23      collect from the purchaser or person paying the admission fee  
24      the amount required to be added to the sale or admission  
25      price. It shall be unlawful for any person subject to the tax  
26      to refund or offer to refund all or any part of the amount

1 collected or to absorb or advertise directly or indirectly the  
2 absorption or refund of any portion of the tax.

3 Section 6. The tax authorized to be levied by this  
4 act shall constitute a debt due Barbour County. The tax,  
5 together with any interest and penalties, shall constitute and  
6 be secured by a lien upon the property of any person from whom  
7 the tax is due or who is required to collect the tax. The  
8 department or other entity shall collect the tax, enforce this  
9 act, and have and exercise all rights and remedies that the  
10 state or the department has for collection of the state sales  
11 and use tax. The department may employ special counsel as is  
12 necessary to enforce collection of the tax and to enforce this  
13 act. The department or other entity shall pay the special  
14 counsel any fees it deems necessary and proper from the  
15 proceeds of the tax collected by it for Barbour County.

16 Section 7. All provisions of the state sales and use  
17 tax statutes with respect to the payment, assessment, and  
18 collection of the state sales and use tax, making of reports,  
19 keeping and preserving records, penalties for failure to pay  
20 the tax, promulgating rules and regulations with respect to  
21 the state sales and use tax, and the administration and  
22 enforcement of the state sales and use tax statutes which are  
23 not inconsistent with this act shall apply to the tax  
24 authorized to be levied by this act. The State Commissioner of  
25 Revenue and the department or other entity shall have and  
26 exercise the same powers, duties, and obligations with respect

1 to the tax that are imposed on the commissioner and department  
2 or other entity by the state sales and use tax statutes. All  
3 provisions of the state sales and use tax statutes that are  
4 made applicable by this act to the tax, and to the  
5 administration and enforcement of this act, are incorporated  
6 by reference and made a part of this act as if fully set forth  
7 herein.

8           Section 8. The department or other entity shall  
9 charge Barbour County for collecting the tax in an amount or  
10 percentage of total collections as may be agreed upon by the  
11 Commissioner of Revenue or other entity and the Barbour County  
12 Commission. The charge shall not exceed five percent of the  
13 total amount of the tax collected in the county. The charge  
14 shall not exceed five percent of the total amount of the tax  
15 collected in the county. The charge may be deducted each month  
16 from the gross revenues from the tax before certification of  
17 the amount of the proceeds due Barbour County for that month.  
18 The commissioner or other entity shall pay into the State  
19 Treasury all amounts collected under this act, as the tax is  
20 received by the department or other entity on or before the  
21 first day of each successive month. The commissioner or other  
22 entity shall certify to the Comptroller the amount collected  
23 and paid into the State Treasury for the benefit of Barbour  
24 County during the month immediately preceding the  
25 certification. The Comptroller shall issue a warrant each  
26 month payable to the County Treasurer of Barbour County in an

1        amount equal to the certified amount which shall be deposited  
2        into the county general fund.

3                Section 9. This act shall become effective  
4        immediately following its passage and approval by the  
5        Governor, or its otherwise becoming law.

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2  
3 Senate  
  
4 Read for the first time and referred to the Senate  
5 committee on Local Legislation No. 1..... 05-APR-12  
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7 Read for the second time and placed on the calen-  
8 dar..... 12-APR-12  
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10 Read for the third time and passed as amended .... 19-APR-12

11 Yeas 20  
12 Nays 0  
13 Abstaining 8

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15  
16 Patrick Harris  
17 Secretary  
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