

SB282 INTRODUCED



1 NFBNTT-1
2 By Senator Singleton
3 RFD: County and Municipal Government
4 First Read: 03-May-23
5
6 2023 Regular Session



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4 SYNOPSIS:

5 This bill would delay the starting point for
6 municipalities to begin reporting the collection of
7 certain monies outside of their corporate limits and
8 inside their police jurisdiction.

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11 A BILL

12 TO BE ENTITLED

13 AN ACT

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15 Relating to municipalities; to amend Section 11-51-91,
16 Code of Alabama 1975, to further provide for the reporting of
17 certain monies collected outside of their corporate limits and
18 inside their police jurisdiction.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. Section 11-51-91, Code of Alabama 1975, is
21 amended to read as follows:

22 "§11-51-91

23 (a) Any municipality with an ordinance in effect on
24 January 1, 2021, to fix and collect licenses for any business,
25 trade, or profession done within the police jurisdiction of
26 the municipality but outside the corporate limits thereof may
27 continue to do so after July 26, 2021; provided, that the
28 amount of the licenses shall not be more than one half the

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29 amount charged and collected as a license for like business,
30 trade, or profession done within the corporate limits of the
31 municipality, fees and penalties excluded; and provided
32 further, that the total amount of the licenses outside the
33 corporate limits shall not be in an amount greater than the
34 cost of services provided by the municipality within the
35 police jurisdiction outside the corporate limits. All licenses
36 adopted pursuant to this section shall be assessed to all
37 businesses, trades, or professionals within the police
38 jurisdiction.

39 (b) No calculation shall be required to be made by the
40 municipal officials or license officer for the cost of
41 services to any particular business or classification of
42 businesses within the police jurisdiction so long as the total
43 amount of revenues from the licenses collected in the police
44 jurisdiction is not an amount greater than the cost of
45 services provided by the municipality to the police
46 jurisdiction.

47 (c) (1) ~~On or before December 31, 2021, any~~ Any
48 municipality collecting license revenue or other taxes and
49 fees within its police jurisdiction outside the corporate
50 limits shall notify the Department of Examiners of Public
51 Accounts that it collects license revenue and other taxes and
52 fees in its police jurisdiction outside the corporate limits.
53 Beginning March 1, ~~2022~~2023, each municipality collecting
54 license revenue and other taxes or fees within its police
55 jurisdiction outside the corporate limits shall prepare an
56 annual report which shall include an accounting of all license

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57 revenues and other taxes or fees collected in the police
58 jurisdiction outside the corporate limits during the previous
59 fiscal year and provide a list of the services provided by the
60 municipality and a list of providers within the police
61 jurisdiction outside the corporate limits. If the municipality
62 provides police or fire protection within the police
63 jurisdiction, the report shall include the following
64 information:

65 a. The total annual budget for each police department
66 and fire department within the municipal corporate limits.

67 b. The total number of calls responded to by each
68 police or fire department within the municipal corporate
69 limits and the total number of calls responded to by each
70 police or fire department within the police jurisdiction. For
71 the police department, the number should include the number of
72 calls responded to as well as the number of citations and
73 arrests made.

74 (2) A copy of the annual report, which shall be
75 completed by March 1 for the previous fiscal year, shall be
76 forwarded to the Department of Examiners of Public Accounts
77 and shall be made available to the public.

78 (3) If a municipality fails to file a report as
79 provided in subdivision (1) within 12 months of the report
80 being due, the municipality may not collect any further
81 license revenue or any other taxes or fees in the police
82 jurisdiction outside the corporate limits.

83 (4) The Department of Examiners of Public Accounts
84 shall provide written notice to the Department of Revenue of



85 any municipality prevented from the further collection of
86 license revenue or other taxes or fees as provided in
87 subdivision (3), within 30 days of the expiration of the time
88 period provided for in subdivision (3).

89 (5) The Legislative Committee on Public Accounts, by
90 majority vote, shall have the authority to direct the
91 Examiners of Public Accounts to perform an audit of any
92 municipality collecting revenue in its police jurisdiction
93 outside the corporate limits. A municipality shall not be
94 responsible for the cost of the audit so directed unless it is
95 determined by the Examiners of Public Accounts that a
96 municipality is not in compliance with the requirements of
97 subsections (a) and (b).

98 (d) When the place at which any business, trade, or
99 profession is done or carried on is within the police
100 jurisdiction of two or more municipalities which levy the
101 licenses thereon authorized by this section, the licenses
102 shall be paid to, issued, and collected by that municipality
103 only whose boundary measured to the nearest point thereof is
104 closest to the business, trade, or profession. This section
105 shall not have the effect of repealing or modifying the
106 limitations in this article relating to railroad, express
107 companies, sleeping car companies, telegraph companies,
108 telephone companies, and public utilities and insurance
109 companies and their agents. This section shall be given a
110 liberal construction to effectuate its purpose and meaning.

111 (e) Act 2021-297 does not affect any public or private
112 contracts, or any mutual aid agreements between law

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113 enforcement, fire service, public safety, or emergency service
114 agencies."

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