HB185

QGA2411-1

By Representatives Wadsworth, Estes

RFD: County and Municipal Government

First Read: 15-Feb-24

SYNOPSIS:

Under existing law, a municipality may not collect license revenue or other taxes or fees within the police jurisdiction of the municipality but outside the corporate limits of the municipality if the municipality has failed to report the revenue to the Department of Examiners of Public Accounts in a timely manner.

This bill would authorize a municipality to resume collection of license revenue or other taxes or fees within the police jurisdiction of the municipality but outside the corporate limits of the municipality after the Department of Examiners of Public Accounts certifies that the municipality is in compliance with the reporting requirements.

A BILL

TO BE ENTITLED

AN ACT

Relating to municipalities; to provide a method for a municipality to resume collection of certain revenue.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) A municipality that has been barred from

collecting license revenue or other taxes or fees within the police jurisdiction of the municipality but outside the corporate limits of the municipality due to failure to submit an annual report required under Section 11-51-91(c), Code of Alabama 1975, may request to resume collection as provided in this section.

(b) Within 30 days of the receipt of a request by a municipality, accompanied by each annual report that the municipality had previously failed to submit as of the date of the request, the Department of Examiners of Public Accounts shall certify to the municipality and the Department of Revenue that the municipality may resume collection of the taxes and fees.

(c) Nothing in this section shall alter the reporting requirements created by Section 11-51-91, Code of Alabama 1975.

(d) A municipality shall not collect any license revenue or other taxes or fees due during the period in which the municipality was barred from collecting license revenue, taxes, or fees pursuant to Section 11-51-91(c), Code of Alabama 1975, due to non-compliance with the reporting requirements.

Section 2. This act shall become effective on June 1, 2024.