

1 HB553
2 198293-4
3 By Representative Howard (N & P)
4 RFD: Local Legislation
5 First Read: 02-MAY-19

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ENROLLED, An Act,

Relating to Bibb County; authorizing the county commission to levy an additional sales and use tax; providing for the collection, distribution, and use of the proceeds of the tax; and prescribing penalties and fixing punishment for violations of this act.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) This act shall apply only to Bibb County.

(b) The Legislature hereby finds and declares that it is necessary, desirable, and in the best interests of the residents of the county that the Bibb County Commission be provided additional flexibility with respect to its revenue sources and budget and that providing additional funding for public schools, road and bridge construction, maintenance, and for related public safety needs in the county will benefit the public welfare and education of residents of the county. This act shall be liberally construed in conformity with the intentions and findings expressed in this section.

Section 2. As used in this act, the following words have the following meanings:

(1) COUNTY. Bibb County.

(2) SALES AND USE TAX. A tax imposed by the state sales and use tax statutes and such other acts applicable to

1 Bibb County, including, but not limited to, Article 1 and
2 Article 2 of Chapter 23, Title 40, Code of Alabama 1975.

3 Section 3. (a) The Bibb County Commission, upon a
4 majority vote of the members, and in addition to all other
5 taxes, is hereby authorized to levy a sales and use tax in an
6 amount up to one percent on sales, use, storage, consumption,
7 or gross receipts in the county.

8 (b) The gross receipts of any business, the gross
9 proceeds of all sales and use of products or services, which
10 are presently exempt under the state sales and use tax
11 statutes are exempt from the tax authorized by this act.

12 (c) Any tax levied under this act may not be levied
13 at a rate proportionately higher than the proportional rate
14 for various types of sales and uses under the state sales and
15 use tax.

16 Section 4. The tax levied by this act shall be
17 collected at the same time and in the same manner as the state
18 sales and use taxes are collected in the county and those
19 sales and use taxes applicable only to the county.

20 Section 5. Each person engaging or continuing in a
21 business subject to the tax levied by this act shall add to
22 the sales price and collect from the purchaser the amount due
23 by the taxpayer because of the sale or use. It shall be
24 unlawful for any person subjected to the tax to fail or to
25 refuse to add to the sales price and to collect from the

1 purchaser the amount required to be added to the sale pursuant
2 to this act. It shall be unlawful for any person subjected to
3 the tax levied by this act to refund or offer to refund all or
4 any part of the amount collected or to absorb or advertise
5 directly or indirectly the absorption or refund of any portion
6 of the tax.

7 Section 6. The tax levied by this act shall
8 constitute a debt due Bibb County. The tax, together with any
9 interest and penalties, shall constitute and be secured by a
10 lien upon the property of any person from whom the tax is due
11 or who is required to collect the tax. The county may appoint
12 an agent or agents to collect the tax and shall enforce this
13 act and shall have and may exercise all rights and remedies
14 otherwise currently applicable or which may be provided for in
15 the future for the collection of the sales and use taxes in
16 the county. The county may adopt any rules necessary to
17 provide for the collection and administration of the tax.

18 Section 7. All existing provisions of the sales and
19 use tax statutes, whether imposed by state statutes or local
20 act applicable to Bibb County, with respect to the payment,
21 assessment, and collection of the sales and use tax, making of
22 reports, keeping and preserving records, penalties for failure
23 to pay the tax, promulgating rules and regulations with
24 respect to the sales and use tax, and the administration and
25 enforcement of the sales and use taxes which are not

1 inconsistent with this act shall apply to the tax levied under
2 this act. The county shall have and exercise the same powers,
3 duties, and obligations with respect to the tax levied under
4 this act as imposed by the existing sales and use tax
5 statutes, whether imposed by state statutes or local act
6 applicable to the county. All provisions of the existing sales
7 and use tax statutes that are made applicable by this act to
8 the tax levied under this act, including any provisions for
9 the administration and enforcement of this act, are
10 incorporated by reference and made part of this act as if
11 fully set forth herein.

12 Section 8. Notwithstanding the other provisions of
13 this act, the levy of any sales and use tax pursuant to the
14 authority of this act shall not be effective until the county
15 and the Bibb County Commission shall have retired and paid in
16 full, or made irrevocable arrangements for the payment of the
17 principal thereof and the interest thereon to the earliest
18 date on which they may be redeemed, any indebtedness issued to
19 finance public school facilities or educational facilities to
20 which the revenue from the sales and use tax levied by the
21 Bibb County Commission pursuant to Resolution No. 07-06 was
22 pledged and until the levy of the sales and use tax by
23 Resolution No. 07-06 has ceased and terminated, which
24 cessation or termination may occur before or contemporaneously

1 with the effective date of any levy of a sales and use tax
2 pursuant to this act.

3 Section 9. The proceeds from all taxes collected
4 under this act shall be remitted to Bibb County and deposited
5 in the Bibb County General Fund. Eighty percent of the net
6 proceeds after the cost of collection shall be distributed to
7 the Bibb County Board of Education to be used for the
8 acquisition, construction, maintenance, equipping, and
9 operation of public school facilities, and the board's share
10 of the net proceeds may be pledged as security for the payment
11 of principal and interest on any indebtedness heretofore or
12 hereafter issued to provide public school facilities in the
13 county. The remaining 20 percent of the net proceeds shall be
14 retained by the county and used only for road and bridge
15 construction and maintenance and public safety purposes.

16 Section 10. The provisions of this act are
17 severable. If any part of this act is declared invalid or
18 unconstitutional, that declaration shall not affect the part
19 which remains.

20 Section 11. This act shall become effective
21 immediately on its passage and approval by the Governor, or
22 its otherwise becoming law.

