

1 HB642
2 130301-1
3 By Representative DeMarco (N & P)
4 RFD: Jefferson County Legislation
5 First Read: 24-MAY-11

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Jefferson County; to amend Section 11 of
14 Act 405 of the 1967 Regular Session (Acts 1967, p. 1021), as
15 amended by Act 659 of the 1973 Regular Session (Acts 1973, p.
16 998); to provide that the proceeds from the privilege or
17 license tax on the sale of personal property shall be paid to
18 the county general fund, except to the extent that the
19 proceeds are pledged to debt repayment or the contractual
20 obligation of the county.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

22 Section 1. Section 11 of Act 405 of the 1967 Regular
23 Session (Acts 1967, p. 1021), as amended by Act 659 of the
24 1973 Regular Session (Acts 1973, p. 998), is amended to read
25 as follows:

26 "Section 11. Application of Proceeds. On or before
27 the twentieth day of each calendar month, commencing with the

1 calendar month next following that during which the
2 Commissioner of Licenses first collects any of the taxes
3 levied hereby, the Commissioner of Licenses shall ~~divide into~~
4 ~~two equal shares the~~ distribute the total proceeds (including
5 any interest and penalties) collected by him during the then
6 preceding calendar month from the license and privilege taxes
7 levied into the county general fund as received, which may be
8 expended for county public purposes in the manner as the
9 governing body of the county shall determine, except to the
10 extent that the proceeds are pledged to debt repayment or the
11 contractual obligation of the county hereby.

12 ~~"The first such one-half shall be applied by the~~
13 ~~Commissioner of Licenses as follows: (a) he shall pay into the~~
14 ~~general treasury of the county, for the collection of the~~
15 ~~taxes levied hereby and for the enforcement and administration~~
16 ~~of this act, an amount equal to one and one-half percent~~
17 ~~(1-1/2%) of the total proceeds so collected, (b) he shall,~~
18 ~~commencing with the payment or distribution required to be~~
19 ~~made on or before July 20, 1974, pay to the Treasurer or other~~
20 ~~custodian of funds for the Board of Health in any such county~~
21 ~~an amount equal to nine per cent (9%) of such one-half share,~~
22 ~~and (c) he shall pay the balance of such one-half share into~~
23 ~~the Indigent Care Fund.~~

24 ~~"The second such one-half share shall be applied by~~
25 ~~the Commissioner of Licenses as follows:~~

26 ~~"(a) He shall pay \$100,000 of such one-half share to~~
27 ~~the Authority (or, in the event that such one-half share of~~

1 the proceeds collected by him during such preceding calendar
2 month is less than \$100,000, he shall pay all such one-half
3 share to the Authority);

4 "(b) In the event that the total of the amounts paid
5 to the Authority during such calendar month (but out of
6 collections from the then preceding calendar month) from the
7 taxes levied by Acts numbered 524 and 525, both enacted at the
8 1965 Regular Session of the Legislature of Alabama, aggregates
9 less than \$100,000, he shall also pay to the Authority such
10 amount of such one-half share as, when added to the amounts so
11 paid to the Authority from the taxes levied by said Acts
12 numbered 524 and 525, will equal the sum of \$100,000.

13 "(c) He shall pay to the Treasury or other custodian
14 of funds for the Board of Health of any such county an amount
15 equal to twenty-two (22%) of the total amount of the second
16 such one-half share; and

17 "(d) He shall pay to the Treasurer or other
18 custodian of funds for the Board of Health of any such county
19 an amount equal to nine per cent (9%) of the total amount of
20 the second such one-half share; provided however, that if

21 "(i) prior to June 15, 1973, the county has issued
22 any bonds, warrants or other securities for the payment of
23 which there have been specially pledged any part of the tax
24 proceeds provided by this paragraph (d) to be paid to the
25 Treasurer or other custodian of funds for the Board of Health
26 of any such county (said tax proceeds being herein called for

1 ~~the purposes of this paragraph (d) "the Paragraph (d) Tax~~
2 ~~Proceeds", and~~

3 ~~"(ii) other tax proceeds and revenues pledged or~~
4 ~~otherwise available for the payment of said bonds, warrants or~~
5 ~~other securities are insufficient to pay the principal of or~~
6 ~~the interest on the said bonds, warrants or other securities~~
7 ~~as the same respectively mature or otherwise to comply with~~
8 ~~the agreements and covenants made by the county in connection~~
9 ~~with the issuance of, and for the benefit of the holders of,~~
10 ~~said bonds, warrants or other securities.~~

11 ~~"then so much of the Paragraph (d) Tax Proceeds as,~~
12 ~~when added to other moneys available therefor, shall be~~
13 ~~necessary to pay said principal or interest and to comply with~~
14 ~~said agreements and covenants shall be paid into general~~
15 ~~treasury of the county and applied for the payment of said~~
16 ~~principal or interest or in such manner as shall be necessary~~
17 ~~to comply with said agreements and covenants; and, provided~~
18 ~~further, that said payments to the Treasurer or other~~
19 ~~custodian for the Board of Health of an amount equal to nine~~
20 ~~per cent (9%) of the total amount of the second such one-half~~
21 ~~share shall not commence until the payment or distribution~~
22 ~~required to be made on or before October 20, 1973, and that~~
23 ~~until such time said nine per cent (9%) of such one-half share~~
24 ~~shall be paid into the general treasury of the County; and~~

25 ~~"(e) he shall pay into the general treasury of the~~
26 ~~county the entire balance of such one-half share.~~

1 ~~"In the event that the county or the Authority~~
2 ~~issues any bonds, warrants or other securities for the payment~~
3 ~~of which any part of the taxes levied in this act are pledged,~~
4 ~~this act shall be deemed to constitute a contract with the~~
5 ~~holders of such bonds, warrants or other securities."~~

6 Section 2. This act shall become effective on the
7 first day of the third month following its passage and
8 approval by the Governor, or its otherwise becoming law.