

1 HB346
2 155600-4
3 By Representative Chesteen (N & P)
4 RFD: Local Legislation
5 First Read: 22-JAN-14

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ENROLLED, An Act,

Relating to Geneva County; to authorize the county commission to levy a one percent sales tax, subject to a referendum, for constructing and maintaining a jail with any excess proceeds to be used for road and bridge projects.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. This act shall only apply to Geneva County.

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

Section 3. (a) In addition to all other taxes authorized by law, the Geneva County Commission may levy a one percent sales tax.

(b) The proceeds of the tax shall be used for the construction and maintenance of a jail with any excess proceeds to be used for road and bridge projects.

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

Section 4. The tax authorized by this act shall be collected by the State Department of Revenue or the county commission or other entity which the county commission has

1 contracted with to collect the taxes at the same time and in
2 the same manner as state sales taxes are collected. On or
3 prior to the date the tax is due, each person subject to the
4 tax shall file with the department or other entity a report in
5 the form prescribed by the department. The report shall set
6 forth, with respect to all sales and business transactions
7 that are required to be used as a measure of the tax levied,
8 items of information pertinent to the tax as the department
9 may require. Any person subject to the tax authorized by this
10 act may defer reporting credit sales until after their
11 collection, and in the event the person defers reporting such
12 sales, the person shall thereafter include in each monthly
13 report all credit collections made during the preceding month
14 and shall pay the tax due at the time of filing the report.
15 All reports filed with the department or other entity under
16 this section shall be available for inspection by the county
17 commission, or its designee.

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

1 the amount required to be added to the sale or admission
2 price. It shall be unlawful for any person subject to the tax
3 authorized by this act to refund or offer to refund all or any
4 part of any 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 authorized by this act shall
8 constitute a debt due Geneva County. If levied, the tax,
9 together with any interest and penalties, shall constitute and
10 be secured by a lien upon the property of any person from whom
11 the tax is due or who is required to collect the tax. The
12 department or other entity shall collect the tax, enforce this
13 act, and have and exercise all rights and remedies that the
14 state or the department has for collection of the state sales
15 tax. The department or other entity may employ special counsel
16 as is necessary to enforce collection of the tax authorized by
17 this act and to enforce this act.

18 Section 7. All provisions of the state sales tax
19 statutes with respect to the payment, assessment, and
20 collection of the state sales tax, making of reports, keeping
21 and preserving records, penalties for failure to pay the tax,
22 promulgating rules and regulations with respect to the state
23 sales tax, and the administration and enforcement of the state
24 sales tax statutes which are not inconsistent with this act
25 shall apply to the tax authorized under this act. The

1 Commissioner of Revenue and the department or other entity
2 shall have and exercise the same powers, duties, and
3 obligations with respect to any tax levied under this act that
4 are imposed on the commissioner and department by the state
5 sales tax statutes. All provisions of the state sales tax
6 statutes that are made applicable by this act to any tax
7 authorized under this act, and to the administration and
8 enforcement of this act, are incorporated by reference and
9 made a part of this act as if fully set forth herein.

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

1 during the month immediately preceding the certification. The
2 state Comptroller shall issue a warrant each month payable to
3 or the entity shall remit monthly or as otherwise agreed upon
4 to the County Treasurer of Geneva County in an amount equal to
5 the certified amount which shall be paid into the county
6 general fund to be used for the construction of and for
7 maintaining a new jail with any excess proceeds to be used for
8 road and bridge projects.

9 Section 9. Sections 1 to 8, inclusive, shall become
10 operative only if approved by a majority of the qualified
11 electors of Geneva County. The election shall be held in
12 conjunction with the November 2014 general election. The
13 following language shall be included on the ballot: "Do you
14 authorize the County Commission of Geneva County to levy an
15 additional one percent sales tax for constructing and
16 maintaining a jail with any excess proceeds to be used for
17 road and bridge projects? Yes () No ()."

18 The county shall pay any costs and expenses not
19 otherwise reimbursed by a governmental agency which are
20 incidental to the election. If a majority of the votes cast in
21 the election are "Yes," Sections 1 to 8, inclusive, shall
22 become operative on the first day of the second month next
23 following its passage. If the majority of the votes are "No,"
24 this act shall be repealed and shall have no further effect.

1 The Judge of Probate of Geneva County shall certify the
2 results of the election to the Secretary of State.

3 Section 10. This act shall become effective
4 immediately following its passage and approval by the
5 Governor, or its otherwise becoming law.

