

1 HB44  
2 187688-1  
3 By Representative Harper (N & P)  
4 RFD: Local Legislation  
5 First Read: 09-JAN-18  
6 PFD: 12/13/2017

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to Pickens County; to authorize the county  
14 commission to levy an additional sales and use tax; to provide  
15 for the collection, distribution, and use of the proceeds of  
16 the tax; to prescribe penalties and fix punishment for a  
17 violation; and to provide for a referendum.

18 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

19 Section 1. This act shall apply only to Pickens  
20 County.

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

23 (1) COMMUNITY SAFE ROOM. A room or structure  
24 specifically designed and constructed to resist wind pressures  
25 and wind-borne debris impacts during an extreme-wind event,  
26 like tornadoes and hurricanes, for the purpose of providing  
27 life-safety protection to members of the community.

1           (2) STATE SALES AND USE TAX. The tax imposed by the  
2 state sales and use tax statutes, including, but not limited  
3 to, Sections 40-23-1, 40-23-2, 40-23-3, and 40-23-4 of the  
4 Code of Alabama 1975.

5           Section 3. (a) The Pickens County Commission is  
6 authorized to levy an additional sales and use tax in an  
7 amount up to one-half of one percent against gross sales or  
8 gross receipts which shall be used exclusively for the  
9 financing and construction of community safe rooms in Pickens  
10 County.

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

15           Section 4. The tax authorized by this act, except as  
16 otherwise provided, shall be due and payable to the Director  
17 of Revenue or any other county officer or employee charged  
18 with the duty of collecting county licenses or privilege  
19 taxes, on or before the 20th day of each month next succeeding  
20 the month in which the tax accrues. On or before the last day  
21 of each month after the ratification date of the taxes, every  
22 person upon whom the tax is authorized by this act shall  
23 provide to the director on a form prescribed by the director,  
24 a true and correct statement showing the gross proceeds of the  
25 business subject to the tax for the then preceding month,  
26 together with such other information as the director may  
27 require. When making the monthly report, the taxpayer shall

1 compute and pay to the director the amount of taxes shown to  
2 be due; provided, however, any person subject to the tax who  
3 conducts any business on a credit basis may defer reporting  
4 and paying the tax until after the person has received payment  
5 for the items, articles, or accommodations furnished. In the  
6 event the taxpayer so defers reporting and paying any taxes,  
7 he or she shall thereafter include in each monthly report all  
8 credit collections made during the then preceding month and  
9 shall pay the amount of taxes computed thereon at the time of  
10 filing the report. Every person engaged or continuing in any  
11 business subject to the any tax authorized by this act shall  
12 keep suitable records of the gross proceeds of the business  
13 and such other books or accounts as may be necessary to  
14 determine the amount of tax for which he or she is liable. The  
15 records shall be kept and preserved for a period of five years  
16 and shall be open for examination at any time by the director  
17 or by any duly authorized agent, deputy, or employees of the  
18 director. Any person who fails to pay the tax authorized by  
19 this act within the time required by this act shall pay in  
20 addition to the tax a penalty of 10 percent of the amount of  
21 tax due, together with interest thereon at the rate of  
22 one-half of one percent per month or fraction thereof from the  
23 date on which the tax became due and payable, to be assessed  
24 and collected as a part of the tax. The director may waive or  
25 remit the penalty or any portion thereof.

1           Section 5. The tax levied pursuant to this act shall  
2 expire one year from the date Pickens County begins to collect  
3 the tax.

4           Section 6. (a) Sections 1 to 5, inclusive, of this  
5 act shall become operative only if approved by a majority of  
6 the qualified electors of Pickens County who vote in an  
7 election to be called by the county commission. The notice of  
8 the election shall be given by the judge of probate, and the  
9 election shall be held, conducted, and the results canvassed  
10 in the manner as other county elections. The question shall  
11 be:

12                   "Do you favor the adoption of Act \_\_\_ of the 2018  
13 Regular Session of the Alabama Legislature which authorizes  
14 the County Commission of Pickens County to levy an additional  
15 one-half of one percent sales tax which shall be used  
16 exclusively for the financing and construction of community  
17 safe rooms within Pickens County; and which shall expire on a  
18 date not later than one year after collection of the tax  
19 begins? Yes ( ) No ( )."

20                   (b) If a majority of the votes cast in the election  
21 are "Yes," Sections 1 to 5, inclusive, of this act shall  
22 become operative.

23                   (c) If a majority of the electors voting in the  
24 election vote "No," the county commission may submit the  
25 question to the electors in a subsequent election; provided,  
26 that not less than one year has elapsed between the dates of  
27 the elections.

1                   (d) The county shall pay any costs and expenses not  
2 otherwise reimbursed by a governmental agency which are  
3 incidental to the election.

4                   (e) The Judge of Probate of Pickens County shall  
5 certify the results of the election to the Secretary of State.

6                   Section 7. 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.