

HB466 ENROLLED



1 HB466
2 ZLBAWKW-2
3 By Representative Paramore (N & P)
4 RFD: Local Legislation
5 First Read: 18-Apr-24



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1 Enrolled, An Act,

2

3 Relating to Pike County; to amend Sections 2, 8, and 9
4 of Act 2017-332, 2017 Regular Session, as amended by Act
5 2022-38; to further provide for sales and use taxes.

6 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

7 Section 1. Sections 2, 8, and 9 of Act 2017-332, as
8 amended by Act 2022-38, are amended to read as follows:

9 "Section 2. As used in this subpart, the following
10 terms ~~shall~~ have the following meanings, except where the
11 context clearly indicates a different meaning:

12 (1) COSTS. ~~When used with reference to the county jail~~
13 ~~and judicial complex, all~~ All costs of acquiring,
14 constructing, equipping, ~~and~~ financing, operating, and
15 maintaining the county jail and judicial complex, including
16 the costs of all of the following:

17 a. All lands, structures, real and personal property,
18 rights-of-way, easements, permits, licenses, and other
19 interests acquired or used for the county jail and judicial
20 complex, and demolishing or removing any buildings or
21 structures on land acquired or used.

22 b. All machinery, equipment, furniture, furnishings,
23 and fixtures acquired or used for the county jail and judicial
24 complex.

25 c. Architectural, engineering, financial, construction
26 consulting, and legal services performed in connection with
27 the acquisition, construction, equipping, and financing of the
28 county jail and judicial complex.



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29 d. Issuing and selling indebtedness.

30 e. Bond insurance, letters of credit, or other
31 third-party credit facilities with respect to indebtedness.

32 f. Amounts used to fund reserves for the payment of
33 principal of and interest on indebtedness.

34 g. The payment of principal of an interest on
35 indebtedness.

36 h. Other ~~expenses~~ costs necessary for or incidental to
37 the acquisition, construction, equipping, and financing of the
38 county jail and judicial complex and the commencement of
39 operation of the complex.

40 (2) COUNTY JAIL AND JUDICIAL COMPLEX. A new building,
41 structure, or group of buildings or structures designed for
42 use by the county and its agencies as a jail⁷; a facility for
43 E-911 dispatch and emergency management operations and related
44 services⁷; a criminal justice and public safety center⁷; and a
45 place for holding court, with appurtenant offices and other
46 ancillary facilities.

47 (3) DISTRIBUTIONS. The approved dispensation of the
48 proceeds of the tax collected pursuant to this subpart, as
49 provided for in Section 9.

50 (4) EXPENSES. The acquisition, construction, operation,
51 or maintenance of public safety, criminal justice, or
52 emergency management facilities or activities.

53 ~~(3)~~ (5) INDEBTEDNESS. Warrants, bonds, notes, or other
54 instruments of indebtedness issued to finance or refinance
55 costs of the county jail and judicial complex.

56 ~~(4)~~ (6) SALES AND USE TAX. A tax imposed by the state



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57 sales and use tax statutes and other acts applicable to Pike
58 County, including, but not limited to, Sections 40-23-1,
59 40-23-2, 40-23-3, 40-23-4, 40-23-37, 40-23-60, 40-23-61,
60 40-23-62, and 40-23-63.

61 Section 8. All taxes collected under this subpart shall
62 be remitted to Pike County and deposited in a segregated
63 account within the Pike County General Fund to be used for ~~the~~
64 ~~costs of the county jail and judicial complex,~~ expenses, and,
65 pursuant to Section 9, distributions. The County Commission of
66 Pike County may thereafter transfer the proceeds into one or
67 more special funds or accounts designated by resolution of the
68 county commission, provided that the proceeds are used for ~~the~~
69 ~~costs of the county jail and judicial complex,~~ expenses, and,
70 pursuant to Section 9, distributions. The county commission
71 may assign and pledge the proceeds of the tax authorized by
72 this subpart for the payment of principal of and interest on
73 indebtedness. Any such pledge shall be irrevocable so long as
74 the indebtedness for which the pledge is made remains
75 outstanding.

76 Section 9. (a) ~~The tax authorized by this subpart shall~~
77 ~~expire on the first day of the next month following~~ Following
78 the payment in full of the costs of the county jail and
79 judicial complex, including the retirement of any financing
80 and indebtedness, or beginning October 1, 2030, whichever
81 occurs sooner, all taxes collected under this subpart shall be
82 distributed each month as follows:

83 (1) The monies collected inside the corporate limits of
84 the City of Troy shall be transferred to the City of Troy to



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85 be used for expenses of the City of Troy.

86 (2) The monies collected outside the corporate limits
87 of the City of Troy shall be maintained by Pike County to be
88 used for expenses of Pike County.

89 (b) All distributions shall be subject and subordinate,
90 in all respects, to any indebtedness that is secured by a
91 pledge of proceeds of a tax authorized by this subpart."

92 Section 2. This act shall become effective on October
93 1, 2024.

