

1 HB494  
2 184805-2  
3 By Representatives McMillan, Shiver, Baker, Jackson  
4 and Faust (N & P)  
5 RFD: Baldwin County Legislation  
6 First Read: 11-APR-17

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to Baldwin County; to amend Section  
14 45-2-244.183, Code of Alabama 1975, relating to the  
15 distribution of the privilege license tax; to further provide  
16 for the Baldwin County Community Capital Fund.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. Section 45-2-244.183, Code of Alabama  
19 1975, is amended to read as follows:

20 "§45-2-244.183.

21 "(a) The privilege license tax levied hereunder,  
22 except where otherwise provided, shall be due and payable in  
23 monthly installments on or before the twentieth day of the  
24 month next succeeding the month in which the privilege license  
25 tax accrues. On or before such twentieth day, every person on  
26 whom the amounts levied hereunder are imposed shall render to  
27 the county, on a form or forms prescribed by the county

1 commission or State Department of Revenue, a true and correct  
2 statement showing the gross proceeds of his or her business  
3 for the next preceding month, the amount of gross proceeds  
4 which are not subject to the privilege license tax, or are not  
5 to be used as a measurement of the amounts due by such person  
6 and the nature thereof, together with such other information  
7 as the county commission may require, and at the time of  
8 making such monthly report such person shall compute the  
9 privilege license taxes due and shall pay the Baldwin County  
10 Commission the amounts shown to be due. All taxes of the  
11 county shall be deposited into the general fund of the county  
12 treasury to be distributed as follows:

13 "(1) Seventy-five percent shall be distributed to  
14 the county general fund to be expended, as approved by the  
15 Baldwin County Commission, for general purposes; however, and  
16 per fiscal year from the foregoing distribution, the Baldwin  
17 County Commission shall appropriate one hundred fifty thousand  
18 dollars (\$150,000) into a separate county fund to be used for  
19 the operation of the Baldwin County Legislative Office,  
20 established by Section 45-2-190, including, but not limited  
21 to, office equipment, communication equipment, salary  
22 supplements for personnel of the legislative delegation  
23 office, training, and official public travel for members of  
24 the Baldwin County Legislative Delegation and personnel of the  
25 legislative delegation office and other expenses deemed  
26 appropriate only by written direction provided the Baldwin  
27 County Commission by the members of the Baldwin County

1 Legislative Delegation. Notwithstanding the foregoing, the  
2 expenses for official travel shall not exceed two thousand  
3 dollars (\$2,000) per member per year and shall be subject to  
4 periodic audits by the Examiners of Public Accounts.

5 " (2) ~~Twelve and one-half~~ Ten percent shall be  
6 distributed into a separate county fund to be expended, as  
7 approved by the Baldwin County Commission in a resolution  
8 spread upon its minutes, for the Historic Blakeley Authority.  
9 Of the funds distributed to the Historic Blakeley Authority  
10 annually, for the fiscal year ending September 30, 2017, and  
11 the next three fiscal years thereafter, the funds may be  
12 expended 50 percent for capital outlay and 50 percent for  
13 operations. Thereafter, the entire portion distributed to the  
14 Historic Blakeley Authority shall be expended for capital  
15 outlay. twenty-five thousand dollars (\$25,000) shall be  
16 expended by the authority for the preservation, restoration,  
17 and interpretation of Fort Mims and of the remaining funds 50  
18 percent shall be expended for capital improvement.

19 Notwithstanding the foregoing earmarking of expenditures for  
20 the Historic Blakeley Authority for capital outlay, in any  
21 fiscal year that the authority adds to and supplements its  
22 lease tax revenue with contributions of capital expansion  
23 funds or other equivalent capital contributions of real or  
24 personal property from other sources, an amount of funds from  
25 this section earmarked for capital outlay equal to 50 percent  
26 of the additional contributions for capital outlay or  
27 equivalent capital contributions may be expended for

1 operations in lieu of expending for capital outlay. ~~The~~  
2 ~~Historic Blakeley Authority shall submit to the county~~  
3 ~~commission a master plan for capital outlay. The Baldwin~~  
4 ~~County Commission shall authorize the disbursements upon the~~  
5 ~~annual submission of a budget of expenditures based upon the~~  
6 ~~master plan.~~ Disbursements shall be made quarterly to the  
7 Historic Blakeley Authority. ~~Any deviation from the master~~  
8 ~~plan for capital outlay shall be subject to the approval of~~  
9 ~~the county commission and such approval shall neither be~~  
10 ~~unreasonably delayed nor unreasonably withheld.~~

11 "(3) ~~Twelve and one-half~~ Fifteen percent shall be  
12 distributed into the Baldwin County Community Capital Fund,  
13 which is hereby established, to be expended only upon the  
14 unanimous direction of the members of the Baldwin County  
15 Legislative Delegation and for public purposes, not otherwise  
16 provided for by law, that in their judgment are worthy, for  
17 the best interest of the county, and promote the economic  
18 well-being of the citizens of Baldwin County and may  
19 specifically include projects at the Fort Morgan State  
20 Historic Site. Any unexpended balance in the fund at the end  
21 of the county fiscal year shall remain in the fund and shall  
22 not revert to any other state or local fund.

23 "(4) Privilege or license taxes collected and  
24 expended under authority of this subpart shall be audited by  
25 the Examiners of Public Accounts.

26 "(b) If any person subject hereto should fail to  
27 render any report, return, statement, or form required hereby

1 or should willfully make false statement of facts in the  
2 report, return, statement, or form required hereunder, he or  
3 she shall upon conviction be punished by a fine of not more  
4 than five hundred dollars (\$500) for each violation of this  
5 section."

6 Section 2. This act shall become effective  
7 immediately following its passage and approval by the  
8 Governor, or its otherwise becoming law.