

1 HB553
2 198293-3
3 By Representative Howard (N & P)
4 RFD: Local Legislation
5 First Read: 02-MAY-19

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Bibb County; authorizing the county
14 commission to levy an additional sales and use tax; providing
15 for the collection, distribution, and use of the proceeds of
16 the tax; and prescribing penalties and fixing punishment for
17 violations of this act.

18 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

19 Section 1. (a) This act shall apply only to Bibb
20 County.

21 (b) The Legislature hereby finds and declares that
22 it is necessary, desirable, and in the best interests of the
23 residents of the county that the Bibb County Commission be
24 provided additional flexibility with respect to its revenue
25 sources and budget and that providing additional funding for
26 public schools, road and bridge construction, maintenance, and
27 for related public safety needs in the county will benefit the

1 public welfare and education of residents of the county. This
2 act shall be liberally construed in conformity with the
3 intentions and findings expressed in this section.

4 Section 2. As used in this act, the following words
5 have the following meanings:

6 (1) COUNTY. Bibb County.

7 (2) SALES AND USE TAX. A tax imposed by the state
8 sales and use tax statutes and such other acts applicable to
9 Bibb County, including, but not limited to, Article 1 and
10 Article 2 of Chapter 23, Title 40, Code of Alabama 1975.

11 Section 3. (a) The Bibb County Commission, upon a
12 majority vote of the members, and in addition to all other
13 taxes, is hereby authorized to levy a sales and use tax in an
14 amount up to one percent on sales, use, storage, consumption,
15 or gross receipts in the county.

16 (b) The gross receipts of any business, the gross
17 proceeds of all sales and use of products or services, which
18 are presently exempt under the state sales and use tax
19 statutes are exempt from the tax authorized by this act.

20 (c) Any tax levied under this act may not be levied
21 at a rate proportionately higher than the proportional rate
22 for various types of sales and uses under the state sales and
23 use tax.

24 Section 4. The tax levied by this act shall be
25 collected at the same time and in the same manner as the state
26 sales and use taxes are collected in the county and those
27 sales and use taxes applicable only to the county.

1 Section 5. Each person engaging or continuing in a
2 business subject to the tax levied by this act shall add to
3 the sales price and collect from the purchaser the amount due
4 by the taxpayer because of the sale or use. It shall be
5 unlawful for any person subjected to the tax to fail or to
6 refuse to add to the sales price and to collect from the
7 purchaser the amount required to be added to the sale pursuant
8 to this act. It shall be unlawful for any person subjected to
9 the tax levied by this act to refund or offer to refund all or
10 any part of the amount collected or to absorb or advertise
11 directly or indirectly the absorption or refund of any portion
12 of the tax.

13 Section 6. The tax levied by this act shall
14 constitute a debt due Bibb County. The tax, together with any
15 interest and penalties, shall constitute and be secured by a
16 lien upon the property of any person from whom the tax is due
17 or who is required to collect the tax. The county may appoint
18 an agent or agents to collect the tax and shall enforce this
19 act and shall have and may exercise all rights and remedies
20 otherwise currently applicable or which may be provided for in
21 the future for the collection of the sales and use taxes in
22 the county. The county may adopt any rules necessary to
23 provide for the collection and administration of the tax.

24 Section 7. All existing provisions of the sales and
25 use tax statutes, whether imposed by state statutes or local
26 act applicable to Bibb County, with respect to the payment,
27 assessment, and collection of the sales and use tax, making of

1 reports, keeping and preserving records, penalties for failure
2 to pay the tax, promulgating rules and regulations with
3 respect to the sales and use tax, and the administration and
4 enforcement of the sales and use taxes which are not
5 inconsistent with this act shall apply to the tax levied under
6 this act. The county shall have and exercise the same powers,
7 duties, and obligations with respect to the tax levied under
8 this act as imposed by the existing sales and use tax
9 statutes, whether imposed by state statutes or local act
10 applicable to the county. All provisions of the existing sales
11 and use tax statutes that are made applicable by this act to
12 the tax levied under this act, including any provisions for
13 the administration and enforcement of this act, are
14 incorporated by reference and made part of this act as if
15 fully set forth herein.

16 Section 8. Notwithstanding the other provisions of
17 this act, the levy of any sales and use tax pursuant to the
18 authority of this act shall not be effective until the county
19 and the Bibb County Commission shall have retired and paid in
20 full, or made irrevocable arrangements for the payment of the
21 principal thereof and the interest thereon to the earliest
22 date on which they may be redeemed, any indebtedness issued to
23 finance public school facilities or educational facilities to
24 which the revenue from the sales and use tax levied by the
25 Bibb County Commission pursuant to Resolution No. 07-06 was
26 pledged and until the levy of the sales and use tax by
27 Resolution No. 07-06 has ceased and terminated, which

1 cessation or termination may occur before or contemporaneously
2 with the effective date of any levy of a sales and use tax
3 pursuant to this act.

4 Section 9. The proceeds from all taxes collected
5 under this act shall be remitted to Bibb County and deposited
6 in the Bibb County General Fund. Eighty percent of the net
7 proceeds after the cost of collection shall be distributed to
8 the Bibb County Board of Education to be used for the
9 acquisition, construction, maintenance, equipping, and
10 operation of public school facilities, and the board's share
11 of the net proceeds may be pledged as security for the payment
12 of principal and interest on any indebtedness heretofore or
13 hereafter issued to provide public school facilities in the
14 county. The remaining 20 percent of the net proceeds shall be
15 retained by the county and used only for road and bridge
16 construction and maintenance and public safety purposes.

17 Section 10. The provisions of this act are
18 severable. If any part of this act is declared invalid or
19 unconstitutional, that declaration shall not affect the part
20 which remains.

21 Section 11. This act shall become effective
22 immediately on its passage and approval by the Governor, or
23 its otherwise becoming law.