

1 HB735
2 118650-2
3 By Representatives Baker (A), Shiver and Hammett (N & P)
4 RFD: Local Legislation
5 First Read: 23-MAR-10

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2 ENROLLED, An Act,

3 Relating to Escambia County; to amend Sections 2, 3,
4 and 4 of Act 2004-325 of the 2004 Regular Session (Acts 2004,
5 p. 552), to exempt manufacturing equipment and manufactured
6 homes from the three percent privilege or license tax against
7 gross sales or gross receipts of a business; to levy a
8 consumers' use tax and a sellers' use tax; to provide for
9 collection; to ratify and confirm the prior acts of the county
10 commission in the implementation of the act; and to provide
11 for retroactive effect.

12 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

13 Section 1. Sections 2, 3, and 4 of Act 2004-325 of
14 the 2004 Regular Session (Acts 2004, p. 552) are amended to
15 read as follows:

16 "Section 2. In addition to all other taxes of every
17 kind now imposed by law, there is levied in all areas of
18 Escambia County, except within the existing corporate limits
19 of the municipalities of Atmore, Brewton, East Brewton,
20 Flomaton, Riverview, and Pollard a privilege or license tax, a
21 consumers' use tax, and a sellers' use tax of three percent on
22 business activity against gross sales or gross receipts of a
23 business, as the case may be. In any police jurisdiction where
24 a tax is currently being levied and collected by a
25 municipality, the additional tax herein levied shall be at a

1 rate equal to three percent reduced by the percent of the
2 current levy. Sales of automobiles, agricultural equipment,
3 forestry equipment, manufacturing equipment, and manufactured
4 homes shall be exempt from the additional tax levied herein.

5 Section 3. The additional taxes levied by Section 2
6 of this act shall be imposed, collected, and enforced in the
7 same manner and with exemptions from the taxes as provided in
8 Act 97-549 of the 1997 Regular Session.

9 "Section 4. The proceeds of the revenue accruing
10 from the additional privilege and license tax, consumers' use
11 tax, and sellers' use tax levied by Section 2 of this act
12 shall be distributed and used as follows:

13 "(1) Thirty percent of the net proceeds collected
14 shall be distributed to the duly recognized volunteer fire
15 departments or rescue squads, or both, in the unincorporated
16 areas of the county. Only volunteer fire departments (VFD)
17 properly certified by the Alabama Forestry Commission and
18 members of the Escambia County Volunteer Fire Departments
19 Association shall be eligible to receive the proceeds and use
20 them as follows:

21 "a. Each eligible department shall receive an equal
22 portion of the proceeds. Each department in the Escambia
23 County Volunteer Fire Departments Association shall send one
24 voting delegate to a meeting of the association to be held no
25 later than 30 days after this act becomes effective to vote on

1 whether the member departments shall provide financial support
2 for the association. If a majority of the delegates in
3 attendance vote in favor of the support, then they shall
4 determine the amount required for each department to share
5 equally in the support. Any member department of the
6 association which fails to contribute an equal share of the
7 support shall forfeit its portion of the proceeds from the
8 additional tax levied by this act; provided, however, that a
9 member department that has forfeited its portion may later
10 reimburse the association for all amounts it had previously
11 failed to contribute, and with the permission of the county
12 commission, may resume its participation in the distribution
13 of the tax proceeds so long as it continues to make its equal
14 share of support for the organization.

15 "b. Proceeds shall be used for equipment, repairs,
16 maintenance, buildings, training, and other necessary
17 operational costs usual to a volunteer fire service agency.

18 "c. Salaries, wages, and food shall not be eligible
19 expenditures of the proceeds with the exception of reasonable
20 food and drink required during emergency call periods.

21 "d. Each volunteer fire department receiving funds
22 shall file an annual report of expenditures with the Escambia
23 County Commission. Reports shall be due by December 31 of each
24 year. A fiscal year shall begin October 1 and end September
25 30. The report shall reveal the total funds received, itemized

1 accounting of expenditures, and balance on hand in the account
2 in which the tax proceeds are deposited. These funds shall be
3 kept in a separate bank account from all other funds.

4 "(2) Seventy percent of the net proceeds collected
5 shall be distributed to the Escambia County Commission for
6 deposit in the Sales Tax Road and Bridge Account to be used as
7 follows:

8 "a. Funds may be used for such purposes as may be
9 determined necessary by the Escambia County Commission for
10 maintaining and improving the road system of the county.

11 "b. Funds may be used as determined by the county
12 commission to retire existing debt.

13 "c. Funds may be used to match other available
14 monies for maintaining and improving the road system of
15 Escambia County."

16 Section 2. All actions of the Escambia County
17 Commission in authorizing, adopting, assessing, collecting, or
18 enforcing the privilege or license tax pursuant to Act
19 2004-325 of the 2004 Regular Session (Acts 2004, p. 552) are
20 ratified, approved, validated, and confirmed.

21 Section 3. This act, being in the nature of a
22 clarifying amendment only, shall be retroactively effective on
23 June 1, 2004, following its passage and approval by the
24 Governor, or its otherwise becoming law.

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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 30-MAR-10.

Greg Pappas
Clerk

Senate	06-APR-10	Amended and Passed
House	08-APR-10	Concurred in Senate Amendment