

1 SB374
2 212595-3
3 By Senators Williams and Sessions
4 RFD: Banking and Insurance
5 First Read: 01-APR-21

1 SB374

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3
4 ENROLLED, An Act,

5 Relating to tax collectors; to amend Sections 40-5-1
6 to 40-5-4, inclusive; to repeal Sections 40-5-5 and 40-5-6; to
7 amend Sections 40-5-7 to 40-5-15, inclusive, and Sections
8 40-5-17 to 40-5-24, inclusive; to repeal Section 40-5-25; to
9 amend Section 40-5-26; to repeal Sections 40-5-27 and 40-5-28;
10 to amend Section 40-5-29; to repeal Section 40-5-30; to amend
11 Sections 40-5-31 and 40-5-32; to repeal Section 40-5-33; to
12 amend Section 40-5-34; to repeal Section 40-5-35; to amend
13 Section 40-5-36; to repeal Sections 40-5-37 to 40-5-40,
14 inclusive; to amend Sections 40-5-41 and 40-5-42; to repeal
15 Section 40-5-43; to amend Sections 40-5-44 and 40-5-45; to
16 repeal Section 40-5-46 of the Code of Alabama 1975; to add
17 Section 40-5-48 to the Code of Alabama 1975, to substantially
18 revise the law governing tax collectors and the duties and
19 powers thereof; and in connection therewith would have as its
20 purpose or effect the requirement of a new or increased
21 expenditure of local funds within the meaning of Amendment 621
22 of the Constitution of Alabama of 1901, now appearing as
23 Section 111.05 of the Official Recompilation of the
24 Constitution of Alabama of 1901, as amended
25 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. Sections 40-5-1 to 40-5-4, inclusive,
2 Code of Alabama 1975, are amended to read as follows:

3 "§40-5-1.

4 ~~"The tax collector shall keep his office open at the~~
5 ~~courthouse all the year round. In all counties of the state~~
6 ~~having a population of 100,000 or less according to the last~~
7 ~~or any subsequent federal census, the tax collector shall be~~
8 ~~required between October 1 and January 1 in each year to visit~~
9 ~~each precinct in the county by himself or by deputy to collect~~
10 ~~the taxes, and he shall give the same notice of such~~
11 ~~appointments as is given by the tax assessor. The county~~
12 ~~commission may by order duly entered on the minutes relieve~~
13 ~~the tax collector from making the visits to each voting place~~
14 ~~above provided for when in the judgment of the commission it~~
15 ~~is deemed advisable and shall by order specify the places in~~
16 ~~the county which the tax collector shall visit. As used in~~
17 ~~this chapter, the term "tax collecting official" means the~~
18 ~~elected or appointed official charged with collecting ad~~
19 ~~valorem taxes and other prescribed fees on real and personal~~
20 ~~property in the county.~~

21 "§40-5-2.

22 ~~The tax collector is authorized to collecting~~
23 ~~official may appoint deputies, and the acts of such. The~~
24 ~~deputies shall be recognized as his acts, and he shall be~~
25 ~~responsible for any loss sustained by any taxpayer or by the~~

1 ~~state or county by reason of the acts done by such deputies in~~
2 ~~the line of their powers and duties. Such deputies shall~~
3 ~~receive no compensation for their services out of the state or~~
4 ~~county revenue, except as otherwise provided by law errors~~
5 ~~that they make. The bond for each deputy shall be not less~~
6 ~~than 50 percent of the tax collecting official's bond. The~~
7 ~~expense of the bond shall be paid from the county general~~
8 ~~fund.~~

9 "§40-5-3.

10 Before assuming office, ~~the tax collector~~ collecting
11 official ~~must shall~~ execute a bond in duplicate with a surety
12 company authorized to do business in Alabama, payable to the
13 State of Alabama, in an amount to be determined for every
14 county by the Comptroller. The amount of the bond for each tax
15 ~~collector~~ collecting official ~~will shall~~ be set at the
16 beginning of his or her elected or appointed term for the
17 duration of ~~such~~ the term. A new bond for an additional amount
18 may be required whenever, in the judgment of the Comptroller,
19 the public welfare demands such action. The amount of the bond
20 ~~will shall~~ be determined by the use of the following table
21 based on a percentage of the total annual taxes collected, as
22 recorded in the latest audit report for each office published
23 at least four months prior to the date the bond is required to
24 be filed:

1 TABLE FOR COMPUTING AMOUNT OF TAX ~~COLLECTOR'S~~ COL-
 2 LECTING OFFICIAL'S BOND.

3	Over	But Not Over	Amount of Bond
4	Zero	\$ 250,000	\$25,000
5	\$ 250,000	\$1,000,000	\$25,000 + 5%
6	\$1,000,000	_____	\$62,500 + 1%

7 The bond of the tax ~~collector~~ collecting official
 8 shall be approved by the Comptroller, conditioned ~~faithfully~~
 9 ~~to discharge~~ on the faithful performance of the duties of his
 10 or her office, ~~which are or may be required of him by law~~
 11 ~~during the time he continues therein or discharges any of the~~
 12 ~~duties thereof.~~ The bond, in duplicate, shall be sent to the
 13 office of the Comptroller on or before September 1, next after
 14 his or her election or, if appointed, prior to the date that
 15 he or she is to assume the duties of the office, for the
 16 Comptroller's approval. One copy shall be retained and filed
 17 in the Comptroller's office, and one copy shall be returned to
 18 the office of the ~~probate~~ judge of probate to be filed and
 19 recorded in his or her office. The cost of the bond required
 20 by this section shall be paid out of the general fund of the
 21 county on a warrant of the county commission, and the same
 22 shall be a preferred claim against the county.

1 "§40-5-4.

2 "(a) ~~The tax collector shall be entitled to receive~~
3 ~~commissions on taxes collected by him, not including taxes on~~
4 ~~real estate bid in by the state at tax sales and taxes which~~
5 ~~would be due on property except for the provisions of the~~
6 ~~presently applicable law exempting homesteads from state~~
7 ~~taxes, as follows: In counties where collections, not Not~~
8 ~~including taxes on real estate bid in by the state at tax~~
9 ~~sales and taxes which that would be due on property except for~~
10 ~~the provisions of the presently applicable law exempting~~
11 ~~homesteads from state taxes, do not exceed \$12,000, the tax~~
12 ~~collecting official, in addition to the commissions on~~
13 ~~assessments pursuant to Section 40-4-2, shall collect~~
14 ~~commissions from the state and county general funds at the~~
15 ~~following rate rates of commission:~~

16 "(1) ~~shall be 10~~ Ten percent on the first five
17 thousand dollars (\$5,000), ~~five.~~

18 "(2) Five percent on the next four thousand dollars
19 (\$4,000).

20 "(3) Four percent on the next three thousand dollars
21 (\$3,000).

22 "(4) One and one-half percent on the remainder up to
23 fifteen thousand dollars (\$15,000). ~~and four~~

24 "(5) One percent on the remainder above \$15,000.

1 "(b) ~~The commission herein provided for is to be~~
2 ~~calculated on collections for real property and personal~~
3 ~~property, except motor vehicles, for the general fund of the~~
4 ~~state and county. In counties where the collections, not~~
5 ~~including taxes on real estate bid in by the state at tax~~
6 ~~sales and taxes which would be due on property except for the~~
7 ~~provisions of the presently applicable law exempting~~
8 ~~homesteads from state taxes, exceed \$12,000, the commissions~~
9 ~~shall be as above declared up to \$12,000, and one and one-half~~
10 ~~percent on the remainder up to \$15,000, and one percent on the~~
11 ~~remainder above \$15,000. The commissions for collections of~~
12 ~~taxes on motor vehicles for the general fund of the state and~~
13 ~~county shall be calculated on the same basis and at the same~~
14 ~~rate as provided for the collections on real property and~~
15 ~~personal property other than motor vehicles for the general~~
16 ~~fund of the state and county. The amount of the commissions on~~
17 ~~taxes which would be due on property except for the provisions~~
18 ~~of the presently applicable law exempting homesteads from~~
19 ~~state taxes shall inure to the benefit of the General Fund of~~
20 ~~the state only and shall be covered into the Treasury to the~~
21 ~~credit of said fund. He shall also be entitled to receive two~~
22 ~~percent on all collections made by him of special taxes,~~
23 ~~whether such special taxes are levied for the state or county,~~
24 ~~to be paid out of such special taxes. The tax collector~~
25 ~~collecting official, pursuant to Section 40-4-2, shall receive~~

1 ~~two percent commissions on all special county or district~~
2 ~~taxes levied for school purposes. The collector may retain his~~
3 ~~commissions upon collections when he makes payment into the~~
4 ~~Treasury collect and disburse all commissions on special taxes~~
5 ~~at a rate of two percent for collecting and two percent for~~
6 ~~assessing to the county general fund, unless specifically~~
7 ~~exempted by law.~~

8 "(c) In Jefferson County, no fees or commissions
9 shall be allowed for collecting the three-mill county school
10 tax and the three-mill district school tax.

11 "~~In all counties having a population of 225,000 or~~
12 ~~more inhabitants according to the last or any subsequent~~
13 ~~decennial federal census, the license commissioner, director~~
14 ~~of revenue, or other official in such counties now charged~~
15 ~~with the duty of collecting ad valorem taxes due the state and~~
16 ~~county on motor vehicles shall continue to collect said ad~~
17 ~~valorem tax due the state and county on motor vehicles and all~~
18 ~~fees, charges, and commissions for collecting said ad valorem~~
19 ~~tax on motor vehicles provided in this section to be paid to~~
20 ~~the tax collector shall be paid to said license commissioner,~~
21 ~~director of revenue, or other official now charged with the~~
22 ~~collection of said ad valorem tax on motor vehicles in such~~
23 ~~county, and he shall pay said commissions into the county~~
24 ~~treasury, and all commissions collected by the tax collector~~
25 ~~in such counties who is on a salary basis shall be paid into~~

1 ~~the county treasury, and said commissions so collected and~~
2 ~~paid into the county treasury shall be the property of the~~
3 ~~county."~~

4 Section 2. Sections 40-5-5 and 40-5-6, Code of
5 Alabama 1975, are repealed.

6 Section 3. Sections 40-5-7 to 40-5-15, inclusive,
7 and 40-5-17 to 40-5-24, inclusive, are amended to read as
8 follows:

9 "§40-5-7.

10 "After January 1, the ~~collector~~ tax collecting
11 official must shall make a ~~personal~~ demand in writing by first
12 class mail upon delinquent taxpayers, or their agents charged
13 with the duty of paying their taxes, ~~whenever they may be~~
14 ~~found, for the amount of their taxes and fees, and when unable~~
15 ~~to find them, to make a demand by certified or registered mail~~
16 ~~directed to his last known place of residence or business,~~
17 ~~return receipt demanded.~~ The demand fee shall be five dollars
18 (\$5) for each property. It shall be the duty of ~~such~~
19 ~~delinquents forthwith~~ the delinquent taxpayer to pay the taxes
20 and fees assessed and charged against ~~them~~ the taxpayer, but
21 failure to comply with the requirements of this section shall
22 not invalidate the title to any property sold for taxes.

23 "§40-5-8.

24 "If the taxes are paid after they become delinquent,
25 the taxpayer shall pay all costs, fees, ~~and charges,~~ and

1 interest, if any, that may at the time of payment have
2 lawfully accrued.

3 "§40-5-9.

4 "Notwithstanding ~~the provisions of~~ Section 40-1-44,
5 all ad valorem taxes becoming delinquent bear interest at the
6 rate of 12 percent per annum, ~~and such interest must~~. The
7 interest shall be added to and collected as part of the taxes
8 and shall be reported in such the manner as prescribed by the
9 Comptroller ~~may prescribe~~.

10 "§40-5-10.

11 "Upon the payment by any taxpayer of the taxes,
12 fees, and costs, if any, assessed and charged against ~~him~~ the
13 taxpayer, the ~~collector tax collecting official~~ shall give the
14 taxpayer a receipt ~~therefor from the book mentioned in Section~~
15 ~~40-5-11~~, showing the name of the taxpayer, the date of the
16 payment, and the total assessed value of real and personal
17 property, separately, and stating the amount of the state,
18 county, and special taxes separately, together with the
19 interest, costs, and fees, ~~and such receipt shall be prima~~
20 ~~facie evidence that such taxpayer has paid all his state and~~
21 ~~county taxes for that year on the real and personal property~~
22 ~~and other subjects of taxation contained in his assessment~~
23 ~~lists and all fees and costs mentioned in such receipt. When~~
24 ~~any taxpayer shall pay all the taxes on any parcel of real~~

1 ~~estate separately assessed, the description thereof shall be~~
2 ~~placed on the receipt.~~

3 "§40-5-11.

4 ~~"The collector shall keep a book or books of~~
5 ~~receipts with duplicate sheets for each tax year, from which~~
6 ~~all receipts given to taxpayers must be taken; and, on payment~~
7 ~~by any taxpayer, the collector shall enter on the duplicate~~
8 ~~from which the receipt is taken the name of such taxpayer, the~~
9 ~~date of payment and the amount of taxes and the interest and~~
10 ~~costs as specified in the receipt prescribed in Section~~
11 ~~40-5-10, and such duplicate and the receipt taken therefrom~~
12 ~~shall bear the same number and correspond in all respects.~~
13 ~~Such book or books at the end of the tax year shall be~~
14 ~~delivered by the collector to the chairman of the county~~
15 ~~commission, and the production thereof by the collector may be~~
16 ~~compelled by such commission at any time before such delivery.~~
17 The tax collecting official shall maintain a historic file of
18 all individual tax payments.

19 "§40-5-12.

20 "A purchaser, ~~lien holder~~ lienholder, or mortgagee
21 of real estate or personal property included in an assessment
22 ~~with other real estate or personal property of the person to~~
23 ~~whom the real estate or personal property was assessed or~~
24 ~~subject to the lien of taxes upon other real estate or~~
25 ~~personal property shall not be required to pay the entire~~

1 ~~amount of taxes due by the person or corporation to whom such~~
2 ~~real estate or personal property purchased or on which a lien~~
3 ~~or mortgage is held is assessed, but~~ may discharge the tax
4 lien against ~~such~~ the real estate or personal property
5 purchased or on which a lien or mortgage is held by paying the
6 actual amount of the taxes due to the tax collector collecting
7 official of the county in which ~~such~~ the taxes are due and
8 payable ~~the actual amount of taxes due on such real estate or~~
9 ~~personal property purchased or in which a lien or mortgage is~~
10 ~~held based on the taxable value of such purchased or~~
11 ~~encumbered property as assessed for taxation by the person or~~
12 ~~corporation to whom assessed; provided, that such person or~~
13 ~~corporation to whom such purchased or encumbered property is~~
14 ~~assessed or for whose taxes such purchased or encumbered~~
15 ~~property is subject to a tax lien has sufficient other real~~
16 ~~estate or personal property returned or assessed and subject~~
17 ~~to levy or sale out of which the remainder of the taxes may be~~
18 ~~collected by the tax collector and, provided further, that the~~
19 ~~taxable value of the real estate or personal property sought~~
20 ~~to be discharged from such tax lien can be ascertained from~~
21 ~~the assessment.~~

22 "§40-5-13.

23 "Any person ~~listing~~ who lists for assessment more
24 than one piece or parcel of real property ~~which~~ that has been
25 listed and valued separately may pay taxes on any one or more

1 of ~~said~~ the pieces; provided, that ~~he~~ the person shall first
2 pay taxes on all personal property listed by ~~him~~ the person in
3 ~~said~~ the assessment.

4 "§40-5-14.

5 "(a) After January 1 of each year, the tax ~~collector~~
6 collecting official may ~~must proceed, without delay, to~~ levy
7 upon the personal property of delinquent taxpayers for the
8 payment of their taxes and, after having first given 10 days'
9 notice of the time and place of sale, with a description of
10 the property to be sold, by ~~posting the same at three or more~~
11 ~~public places in the precinct of the residence of such~~
12 ~~delinquent, either at the time of assessment or of the levy,~~
13 ~~or, if he is a nonresident of the county, in the precinct in~~
14 ~~which the levy is made he must~~ certified mail and by posting
15 on an online website controlled by the tax collecting official
16 and accessible from the tax collecting official's website.

17 "(b) The tax collecting official shall sell the ~~same~~
18 property, or so as much thereof of the property as may be
19 necessary to satisfy the taxes, fees, and expenses of the
20 sale, including the expenses of keeping the property and
21 moving the ~~same~~ property to the place of sale in front of the
22 courthouse of the county, ~~or at the voting place,~~ or at the
23 residence or place of business of ~~such~~ the delinquent
24 taxpayer, or at any other place in the precinct in which ~~such~~
25 the notice was posted, at public outcry to the highest bidder.

1 ~~for cash, and the property so~~ Property sold shall under this
2 section is not ~~be~~ subject to redemption. For making such sale,
3 the collector shall be allowed a fee of \$5, to be collected
4 out of the property.

5 "(c) In lieu of physically securing the property or
6 storing or transporting the property to another location for
7 sale, the sale may be held at any place of business,
8 warehouse, storeroom, or facility owned or under the
9 possession of the taxpayer, including without limitation the
10 current location of the property to be sold.

11 ~~Such~~ (d) The taxpayer may, at any time before the
12 sale, may pay the taxes, interest, fees, and expenses,
13 including the ~~collector's~~ tax collecting official's fees for
14 the sale, the same as if it had been made, and thereby
15 discharge the levy.

16 "(e) A person who knowingly removes, destroys, or
17 defaces personal property subject to levy and sale under this
18 section or who, on the date of the sale of the personal
19 property, knowingly interferes with or obstructs the tax
20 collecting official or sheriff, or an agent or deputy thereof,
21 from accessing or selling the property is guilty of a Class B
22 misdemeanor.

23 "§40-5-15.

24 "(a) The proceeds arising from such a sale for taxes
25 under this chapter shall be applied to the payment of the

1 expenses of the sale and of the taxes, interest, and fees due
2 from ~~such~~ the taxpayer, and any balance remaining shall be
3 paid to the owner of the property, ~~if present at the sale, if~~
4 ~~not present or if present and he refuses to receive the same,~~
5 ~~the collector shall deposit such balance with the county~~
6 ~~treasurer or, if there is no county treasurer, with such~~
7 ~~officer entrusted with the county funds, taking a receipt~~
8 ~~therefor, and the same shall be kept as a special fund; and,~~
9 ~~whenever the owner shall apply to the collector for such~~
10 ~~balance, the collector shall deliver to him the receipts~~
11 ~~therefor, and upon presentation thereof by such owner, the~~
12 ~~officer with whom such deposit was made shall pay to him the~~
13 ~~amount expressed in the receipt. If the owner of the property~~
14 ~~is not present on the day of the sale to receive the remaining~~
15 ~~balance, the tax collecting official shall maintain the funds~~
16 ~~for 60 days during which time the owner may apply for the~~
17 ~~remaining balance. If any remaining balance is not collected~~
18 ~~or claimed within 60 days after the sale by the person~~
19 ~~entitled to receive the remaining balance, the tax collecting~~
20 ~~official shall deposit the excess money with the county~~
21 ~~treasurer, or another officer entrusted with the county funds,~~
22 ~~to the credit of the county general fund. The county treasurer~~
23 ~~shall make record of the deposit on his or her books, and the~~
24 ~~excess money shall thereafter be treated as a part of the~~
25 ~~county general fund.~~

1 "(b) But if such excess If any remaining balance is
2 not called for collected or claimed in three years within 60
3 days after such the sale by the person entitled to receive the
4 same remaining balance, upon the order of the county
5 commission, stating the case or cases in which such excess was
6 paid, together with a description of the property sold, when
7 sold and the amount of such excess, the county treasurer shall
8 pass transfer such the excess money to the credit of the
9 general fund of the county and make record of the same
10 transfer on his or her books, and such the excess money shall
11 thereafter be treated as a part of the general fund of the
12 county.

13 "§40-5-17.

14 "(a) When the collector a tax collecting official
15 has information that any person owing taxes in his the county,
16 whether due or not, has left the county, he the tax collecting
17 official shall make out and certify to the judge of probate a
18 bill against such the person and procure the approval thereof
19 of the bill by the judge of probate in all respects as
20 provided in Section 40-5-31, and such . The bill shall operate
21 as a writ of fieri facias, and the same.

22 "(b) The writ may be executed by the collector tax
23 collecting official if the assessed personal property of the
24 taxpayer is found in his the county of the tax collecting
25 official. or may be by such collector forwarded

1 "(c) The tax collecting official may forward a copy
2 of the writ to the collector tax collecting official of any
3 other county in which the delinquent taxpayer has any
4 property, and the ~~collector~~ the tax collecting official of
5 ~~such the~~ other county, on ~~the~~ receipt of ~~such the~~ writ, shall
6 file the ~~same~~ writ for record in the probate office in his or
7 her county and, ~~without delay~~ shall give notice to the
8 delinquent taxpayer in person or by certified or registered
9 mail, return receipt demanded.

10 "(d) On failure of said the delinquent taxpayer to
11 satisfy after 30 days from the date of such the notice, the
12 taxes, fees, and costs due under the writ, in addition to the
13 recording fee and a fee of five dollars (\$5) for executing
14 such writ, ~~he~~ the tax collecting official shall proceed to
15 execute the ~~same~~ writ as if issued in his or her county. ~~He~~
16 The tax collecting official shall remit collections thereon to
17 the ~~collector tax collecting official~~ sending ~~him~~ the writ and
18 ~~is liable under his bond for any neglect of duty under this~~
19 ~~section."~~

20 "§40-5-18.

21 "No property ~~shall be~~ is exempt from the levy and
22 sale for the payment of taxes and the fees and charges that
23 are lawfully incurred in assessing and collecting the taxes
24 against the owner ~~thereof~~ of the property.

25 "§40-5-19.

1 "(a) When no personal property can be found out of
2 which the taxes of any delinquent taxpayer can be collected,
3 or an amount insufficient to fully satisfy ~~such~~ the taxes, the
4 real estate of ~~such~~ the delinquent taxpayer or the real estate
5 upon which ~~such~~ the delinquent taxpayer's taxes are a lien
6 shall be sold for the payment ~~thereof~~ of the taxes, or of the
7 balance due thereon, ~~in the manner hereinafter prescribed as~~
8 provided in this chapter.

9 "(b) ~~But~~ Notwithstanding subsection (a), the failure
10 of the tax ~~collector~~ collecting official to ~~so~~ exhaust ~~such~~
11 the personal property of the delinquent taxpayer ~~shall~~ does
12 not invalidate the sale of any real estate.

13 "§40-5-20.

14 "(a) (1) If the tax upon assessed tangible personal
15 property of a taxpayer remains unpaid after January 1 in any
16 year, the county tax collecting official shall present the
17 account for taxes to any person or entity who the collecting
18 official ~~the collector~~ ascertains or has just cause to believe
19 ~~that any person is~~ may be indebted to the delinquent taxpayer,
20 or has in his or her possession or under his or her control
21 any money, property, or choses in action belonging to any
22 delinquent taxpayer in ~~his~~ the county, and demand the payment
23 of the taxes and fees due from the taxpayer. The demand shall
24 operate as a levy upon any assets of the delinquent taxpayer
25 in the possession or control of the third party indebted to

1 the delinquent taxpayer and shall have the force and effect of
2 a writ of garnishment. he shall forthwith serve upon such
3 person a notice in writing to appear before some court in the
4 county having jurisdiction of the amount involved, naming the
5 court, to answer as garnishee and under oath whether he was
6 indebted to such taxpayer at the time of the service of the
7 notice or at the time of making his answer, or whether he will
8 be indebted to him by any contract then existing, and if so,
9 the amount of such indebtedness, and whether he has in his
10 possession, or under his control any and what money, property,
11 or choses in action belonging to such taxpayer; and in such
12 notice he shall state the amount of the taxes and fees due
13 from such taxpayer. He The tax collecting official shall also
14 forthwith immediately give such the delinquent taxpayer, if in
15 the county, written notice of the service of such the
16 garnishment; and if he. If the delinquent taxpayer resides in
17 the state but is not in the county and resides in the state,
18 and his or her address is known or can be ascertained, he the
19 tax collecting official shall give notice to such the
20 delinquent taxpayer, and return the executed garnishment and
21 notice he shall, without delay, return executed to the court
22 before which the garnishee is cited to appear.

23 "(2) The person or entity to whom the account for
24 delinquent taxes is presented shall pay over to the county tax
25 collecting official the amount of the taxes and fees that the

1 delinquent taxpayer owes and shall take the tax collecting
2 official's receipt for the payment. The receipt shall be taken
3 in all courts of this state as payment on the delinquent
4 taxpayer's indebtedness to the full amount expressed on the
5 receipt.

6 "(b) If, on demand, the person or entity fails or
7 refuses to pay over the amount of the tax that the delinquent
8 taxpayer owes to the tax collecting official, the tax
9 collecting official shall file a statement of the amount of
10 the tax and fees with the person or entity so refusing. The
11 statement shall operate as a garnishment upon the person or
12 entity so served. The tax collecting official shall proceed to
13 collect the taxes in the manner fixed by law in cases of
14 garnishment.

15 "(c) It shall be the duty of the ~~collector, as far~~
16 ~~as by diligent inquiry he can,~~ tax collecting official to
17 ascertain what persons are indebted to or have in their
18 possession any money, property, or choses in action belonging
19 to any delinquent taxpayer.

20 "(d) A delinquent taxpayer may not be compelled to
21 pay any debt before the debt is due, nor be compelled to pay a
22 greater amount than is owed.

23 "(e) The cost of garnishment shall be paid by the
24 party refusing to pay the taxes when so requested.

25 "§40-5-21.

1 ~~Such~~ Garnishment proceedings shall be conducted in
2 the name of the state and before the circuit court.

3 "§40-5-22.

4 "The clerk and the sheriff shall be entitled to the
5 same fees as in cases of garnishment on judgments, and the
6 ~~collector~~ county general fund shall be entitled to two dollars
7 (\$2).

8 "§40-5-23.

9 ~~"The tax collector shall in each year report on oath
10 to the Department of Revenue at Montgomery, and to the county
11 commission at the June meeting thereof, a list on a form
12 prescribed by the Department of Revenue of the persons from
13 whom the taxes assessed against them cannot be collected, with
14 the amount of taxes, state and county assessed against each,
15 which shall be termed "list of insolvents," and a list of such
16 persons as have been overassessed or wrongfully assessed, with
17 the taxes, state and county assessed against each, which shall
18 be termed "list of errors in assessments," and any taxes which
19 may be in litigation, in order that the same may be passed
20 upon and determined by the commission. The tax collector shall
21 cause the said "list of insolvents" to be published twice
22 during the month of July following the submission thereof at
23 the first regular meeting in June of the county commission.
24 Said publication shall be made in a daily newspaper printed
25 and published in said county or, if no such paper is published~~

1 ~~therein, then in a weekly newspaper published in said county;~~
2 ~~if there is neither a daily nor weekly newspaper of any sort~~
3 ~~published in said county, then he shall post said "list of~~
4 ~~insolvents" in the courthouse and in three other conspicuous~~
5 ~~places in said county and keep said posting available for the~~
6 ~~public during the entire month of July. A failure to publish~~
7 ~~said list as here required shall constitute a misdemeanor.~~

8 ~~"One third of the cost of advertisement provided in~~
9 ~~this section shall be paid out of the General Fund of the~~
10 ~~state by warrant drawn by the Comptroller, and two thirds~~
11 ~~thereof shall be paid out of the general fund of the county in~~
12 ~~which said advertisement is made.~~

13 "(a) (1) On or before the first regular county
14 commission meeting in June of the current tax year, the tax
15 collecting official shall submit a report to the county
16 commission on a form provided by the Department of Revenue
17 showing all errors in assessments, taxes in litigation,
18 insolvents, lands bid in to the state, and tax liens that were
19 not auctioned or sold, including a list of insolvents.

20 "(2) The list of insolvents required to be reported
21 in subdivision (1) shall include the name, residential or
22 business address, and all taxes, cost, and interest charged
23 against each listed person. The tax collecting official shall
24 cause the list to be published for two weeks in July on a
25 website of the tax collecting official or the county website

1 of which the tax collecting official has access, or in a local
2 newspaper published and printed in the county.

3 "(3) A tax collecting official who fails to publish
4 and display the list of insolvents as required in subdivision
5 (2) shall be guilty of a Class C misdemeanor.

6 "(b) The cost, if any, for advertisement of the list
7 of insolvents required under this section shall be paid from
8 the county general fund and any money collected from
9 insolvents shall include the cost of advertisement and repaid
10 to the county general fund.

11 "(c) All reports submitted to the county commission
12 under this section shall be certified by the tax collecting
13 official and forwarded to the Comptroller upon the tax
14 collecting official's final settlement to allow credits to the
15 tax collecting official.

16 "§40-5-24.

17 ~~"At the first regular meeting in June, the county~~
18 ~~commission shall make a careful and rigid examination of such~~
19 ~~lists and of the facts pertaining thereto, in consultation~~
20 ~~with the tax assessors, and shall ascertain and determine what~~
21 ~~taxes contained in the lists of insolvents the collector could~~
22 ~~not, by the use of due diligence, have collected, and what~~
23 ~~taxes contained in the list of errors in assessments should~~
24 ~~not have been collected by him by reason of such errors, and~~
25 ~~shall correct such list accordingly, shall credit the~~

1 ~~collector with the county taxes contained in such list as~~
2 ~~corrected and shall ascertain what taxes are in litigation and~~
3 ~~credit the collector with the county taxes so in litigation.~~
4 ~~The credits allowed the tax collector under this section shall~~
5 ~~be approved by the Department of Revenue.~~

6 "(a) The county commission shall make a careful
7 examination of all reports submitted to the county commission
8 pursuant to Section 40-5-23 and, in consultation with the tax
9 collecting official, shall determine which taxes on insolvents
10 on the list could not be collected.

11 "(b) The county commission shall direct the tax
12 collecting official to provide to the official responsible for
13 issuing state, county, and municipal business or manufacturing
14 licenses that no license shall be issued for any person that
15 has insolvent status until confirmation is provided by the tax
16 collecting official that the insolvent's taxes have been paid.
17 As provided in this subsection, payment of insolvent taxes
18 includes all taxes, fees, and interest that have accrued and
19 any cost incurred to collect the taxes.

20 "(c) After all reports have been examined and
21 approved, the county commission shall provide a letter of
22 approval and acceptance for credits to the state Comptroller
23 for final settlement for the tax collecting official."

24 Section 4. Section 40-5-25, Code of Alabama 1975, is
25 repealed.

1 Section 5. Section 40-5-26, Code of Alabama 1975, is
2 amended to read as follows:

3 "§40-5-26.

4 "Upon the allowance and credit to the tax ~~collector~~
5 collecting official of insolvent taxes for insolvents and
6 taxes in litigation, a new account must be stated by the
7 county commission for county taxes and by the Comptroller for
8 state taxes for the credits allowed the tax collecting
9 official and shall remain charges for no more than three years
10 from the tax lien date of the initial tax insolvency. For
11 taxes in litigation, termination shall be at the discretion of
12 the state Comptroller. ~~as provided in Sections 40-5-24 and~~
13 ~~40-5-25, the county commission shall, on behalf of the county,~~
14 ~~state a new account against the collector for the amounts of~~
15 ~~insolvent county taxes and county taxes in litigation so~~
16 ~~allowed and credited; and, upon allowance by the Comptroller~~
17 ~~of the credits for insolvent state taxes and state taxes in~~
18 ~~litigation, as provided in Section 40-5-25, a new account must~~
19 ~~be stated by the Comptroller against the collector for the~~
20 ~~amounts of insolvent state taxes and the amounts of state~~
21 ~~taxes in litigation so allowed and credited; and the collector~~
22 ~~shall remain charged with such sums until the liability is~~
23 ~~discharged, as hereinafter provided."~~

24 Section 6. Sections 40-5-27 and 40-5-28, Code of
25 Alabama 1975, are repealed.

1 Section 7. Section 40-5-29, Code of Alabama 1975, is
2 amended to read as follows:

3 "§40-5-29.

4 "At the first regular meeting of the county
5 commission ~~held during~~ in January of the year next succeeding,
6 the ~~collector must~~ tax collecting official shall make a final
7 report of the uncollected ~~balances of such~~ insolvent taxes and
8 taxes in litigation. The county commission shall issue a
9 credit to the tax collecting official for the satisfaction of
10 final settlement with the Comptroller. ~~, showing the name of~~
11 ~~every insolvent taxpayer from whom he has been unable to~~
12 ~~collect, the amounts of state and county taxes due from him~~
13 ~~and an itemized report of the taxes still in litigation; and~~
14 ~~thereupon, if the commission is satisfied that the collector~~
15 ~~has made diligent effort to collect such taxes, the commission~~
16 ~~shall make an order allowing the collector credit for such~~
17 ~~insolvent taxes as he has been unable to collect and for taxes~~
18 ~~remaining in litigation and shall credit him with all county~~
19 ~~taxes included therein; and the presiding officer shall~~
20 ~~certify the same to the Comptroller, who shall thereupon~~
21 ~~credit the collector with the state taxes included in the~~
22 ~~lists so allowed. The account for~~ accounts of taxes remaining
23 in litigation that are remaining shall ~~thereafter~~ be kept in
24 such a manner as ~~the~~ prescribed by the Comptroller may
25 prescribe."

1 Section 8. Section 40-5-30, Code of Alabama 1975, is
2 repealed.

3 Section 9. Sections 40-5-31 and 40-5-32, Code of
4 Alabama 1975, are amended to read as follows:

5 "§40-5-31.

6 "It shall be the duty of the tax ~~collector~~
7 collecting official, whenever upon information or otherwise he
8 or she has good reason to believe that any person owing taxes,
9 whether due or not, is about to leave or remove his or her
10 property from the county, or that ~~such the~~ person is closing
11 out or going out of business or disposing of substantially all
12 of his or her personal property and ~~thereby~~ the collection of
13 ~~such the~~ taxes is endangered, to make out and certify to the
14 judge of probate a bill against ~~such the~~ person for the amount
15 of ~~such the~~ taxes and any fees due to the assessor or
16 ~~collector~~ collecting official; ~~and, upon.~~ Upon the approval
17 ~~thereof~~ of the bill by the judge of probate in writing
18 endorsed thereon, ~~such the~~ bill shall operate as a writ of
19 fieri facias ~~which that~~ the ~~collector~~ collecting official ~~is~~
20 ~~authorized to~~ may execute by levy and sale, in the same manner
21 as sheriffs are authorized to execute ~~such~~ writs when issued
22 out of the circuit court. ~~Said~~ The writ may be executed in any
23 county of the state where property of the taxpayer is found.
24 The ~~collector~~ tax collecting official of ~~such the~~ county ~~must~~
25 shall execute the writ forwarded to him or her by the

1 ~~collector~~ collecting official of the county where the
2 assessment was made, the same as if issued in his or her own
3 county. ~~He~~ The tax collecting official shall remit collections
4 ~~thereon~~ on the writ to the ~~collector~~ other collecting official
5 who ~~sending him~~ sent the writ and is liable on his or her bond
6 for any neglect of duty under this section. Advertisements in
7 newspapers or otherwise of sales of any personal property as a
8 closing out sale, fire sale, bankrupt sale, or any sale of
9 like character shall be prima facie evidence that the
10 collection of taxes due on property so advertised is
11 endangered within the meaning of this section.

12 "§40-5-32.

13 ~~"On failure of the tax collector to act when~~
14 ~~notified that any person is about to leave or remove his~~
15 ~~property from the county or that such person is closing out or~~
16 ~~going out of business or is disposing of substantially all of~~
17 ~~his personal property by a closing out sale, bankrupt sale,~~
18 ~~fire sale, manufacturers' sale, or otherwise, and the~~
19 ~~collection of taxes due or to become due is endangered, he~~
20 ~~shall be liable for the amount of taxes assessed against such~~
21 ~~person.~~

22 "(a) As used in this section, the term "partial
23 payment" means a payment that is less than the full amount of
24 taxes due.

1 "(b) At the discretion of the tax collecting
2 official, the collecting official may accept one or more
3 partial payments of any amount per tax account for payment of
4 taxes and assessments on tangible personal property.

5 "(c) Each partial payment, less a 10 dollar (\$10)
6 processing fee payable to the tax collecting official, shall
7 be credited to the tax account. The taxpayer has the
8 responsibility to ensure that the remaining amount due is
9 paid.

10 "(d) The tax collecting official shall prepare and
11 mail at least one notice with the balance due. The collecting
12 official shall mail the notice in the form as he or she
13 considers proper and necessary or as may be required by rule
14 of the Department of Revenue.

15 "(e) At the tax collecting official's discretion, an
16 underpayment of 10 dollars (\$10) or less may be deemed a
17 payment in full, rather than a partial payment, in accordance
18 with the rules, policies, and procedures of the state
19 Comptroller.

20 "(f) The state Comptroller shall adopt rules to
21 implement and administer this section."

22 Section 10. Section 40-5-33, Code of Alabama 1975,
23 is repealed

24 Section 11. Section 40-5-34, Code of Alabama 1975,
25 is amended to read as follows:

1 "§40-5-34.

2 "(a) It is the duty of the ~~collector~~ tax collecting
3 official, when engaged in the collection of taxes for any
4 year, ~~if he discovers~~ upon discovering that any person or
5 property within ~~his~~ the county has not been assessed with ~~the~~
6 ~~tax or~~ any taxes lawfully chargeable to ~~such~~ the person or
7 property for that year, or any preceding year, not more than
8 five years before ~~that~~ the time of discovery, ~~forthwith to~~
9 ~~assess and collect the taxes due on the same and in writing to~~
10 ~~notify the assessor of the fact so discovered, in order that~~
11 ~~proper assessment of unassessed taxes may be made, and the~~
12 ~~collector has the same authority to administer oaths and~~
13 ~~propound questions as the assessor has, and any party failing~~
14 ~~or refusing to answer such questions or to give in his~~
15 ~~property shall be liable to the same penalties as provided in~~
16 ~~cases where parties fail or refuse to return their property to~~
17 ~~the assessor or answer the questions required to be propounded~~
18 ~~by the assessor. In such assessments of escaped taxes, the~~
19 ~~taxpayer on giving notice to the tax collector shall have the~~
20 ~~right of appeal as provided for escaped assessments made by~~
21 ~~the tax assessor, and all provisions and conditions applying~~
22 ~~thereto shall apply as to escaped assessments made by the tax~~
23 ~~assessor~~ tax assessing official that certain property has
24 escaped taxation.

1 "(b) The tax assessing official shall prepare an
2 assessment up to five prior years at the time of discovery
3 with an assessment to the person with ownership of the
4 property. The assessment shall be made with other like
5 property and shall charge a 10 percent penalty on the total
6 assessed value, plus one five dollar (\$5) fee. The tax
7 assessing official shall notify the tax collecting official in
8 writing of the total amount of taxes, fees, and costs to be
9 collected. The tax assessing official shall enter the same in
10 the tax collecting official's abstract, provided the escape
11 exists prior to final settlement for the tax collecting
12 official. If the escape occurs after final settlement, the tax
13 collecting official shall make a report to the state and
14 disburse the proceeds to each agency, withholding the
15 commission at the rate that was applicable prior to final
16 settlement."

17 Section 12. Section 40-5-35, Code of Alabama 1975,
18 is repealed.

19 Section 13. Section 40-5-36, Code of Alabama 1975,
20 is amended to read as follows:

21 "§40-5-36.

22 "(a) The tax ~~collector~~ collecting official, on
23 October 15 of each year and on the first and fifteenth day of
24 each month thereafter, shall ~~make under oath, to the county~~
25 ~~treasurer and school treasurer or, if there is no county~~

1 ~~treasurer or school treasurer in the county, to the custodian~~
2 ~~of the funds of the county and schools, an itemized report in~~
3 ~~writing, a copy of which shall be by the collector forwarded~~
4 ~~to the Comptroller, and a copy filed with the probate judge,~~
5 ~~setting forth separately the taxes, interest, and penalties~~
6 ~~collected by him for the state, county, and schools since the~~
7 ~~making of his last report; and within five days after making~~
8 ~~such report, he must pay to the State Treasurer all state~~
9 ~~taxes, interest, and penalties then due from him to the state,~~
10 ~~and he must also pay to the county treasurer and to the school~~
11 ~~treasurer or, if there is no county treasurer or school~~
12 ~~treasurer in the county, to the custodian of the funds of the~~
13 ~~county and of the schools, all county taxes, interest, and~~
14 ~~penalties and all school taxes, interest, and penalties then~~
15 ~~due from him to the county and to the schools, by him before~~
16 ~~that time collected. Where any official other than a tax~~
17 ~~collector is charged with the collection of ad valorem taxes~~
18 ~~on automobiles, such official may make his said reports and~~
19 ~~distribution of ad valorem taxes collected on automobiles,~~
20 ~~trucks, trailers, motorcycles, and all other motor vehicles at~~
21 ~~the same time he distributes money received by him for motor~~
22 ~~vehicle licenses. The county treasurer and the school~~
23 ~~treasurer, or, if there is no county treasurer or school~~
24 ~~treasurer in the county, then the custodian of the funds of~~
25 ~~the county and of the schools, shall give to the collector a~~

1 ~~receipt in duplicate of such semimonthly payment, one of which~~
2 ~~duplicates shall be promptly forwarded to the Comptroller by~~
3 ~~the tax collector. If no collection of taxes, interest, or~~
4 ~~penalties have been collected by the collector prior to any~~
5 ~~reporting date, he shall make the report herein required~~
6 ~~stating under oath that no taxes, interest, or penalties were~~
7 ~~collected during the period for which report is made~~ provide a
8 detailed report showing the total gross receipts, including
9 the calculation of taxes for each, interest collected,
10 commissions withheld, and all other documented withholdings
11 from each agency that receives taxes. The report shall have a
12 detailed showing for each millage rate assessed for each
13 agency. The report shall be a sworn statement that is
14 duplicated for each agency, a copy of the report shall be
15 available to each agency receiving disbursements upon request.

16 "No later than five days after this report must be
17 provided, the tax collecting official shall make disbursements
18 to each agency that receives taxes.

19 "(b) Should the report and payment of taxes,
20 interest, and penalties herein required not be made within 10
21 days after the same is due, the Comptroller shall immediately
22 notify the Chief Examiner of Public Accounts, who shall
23 forthwith cause the books of the official to be examined, and
24 the Comptroller shall also immediately notify the tax
25 collector's bondsmen, who may within 30 days from date of

1 notice from the Comptroller withdraw from further
2 responsibility as such bondsmen by giving 15 days' notice by
3 certified or registered mail to the tax ~~collector~~ collecting
4 official, the ~~probate~~ judge of probate of the county, and the
5 Comptroller, but ~~such~~ the bondsmen shall not be relieved of
6 any responsibility with respect to the tax ~~collector~~
7 collecting official arising during the time they are on ~~his~~
8 the tax collecting official's bond. When the bondsmen on a tax
9 collecting official's ~~collector's~~ bond serve notice of their
10 desire to withdraw from the responsibility as such bondsmen as
11 herein provided, it shall be the duty of the tax ~~collector~~
12 collecting official to make, on or before the withdrawal date
13 of his or her then bondsmen, a new bond in an amount and with
14 ~~such~~ sufficient surety as ~~may be~~ required by law. Upon failure
15 of the tax ~~collector~~ collecting official to make ~~such~~ the new
16 bond, the Comptroller shall notify the Governor that a vacancy
17 exists in the office of tax ~~collector~~ collecting official of
18 the county, and the Governor shall appoint a tax ~~collector~~
19 collecting official to serve the remainder of the term for
20 which the former tax ~~collector~~ collecting official was elected
21 or appointed to serve. The tax ~~collector~~ collecting official
22 appointed to serve the remainder of the term ~~shall~~, before
23 entering upon the duties of the office, shall make bond in the
24 amount and with such surety as is required by this code."

1 Section 14. Sections 40-5-37 to 40-5-40, inclusive,
2 of the Code of Alabama 1975, are repealed.

3 Section 15. Sections 40-5-41 and 40-5-42, Code of
4 Alabama 1975, are amended to read as follows:

5 "§40-5-41.

6 "When the object for which ~~such~~ special taxes were
7 levied and collected ~~shall have~~ has been accomplished or for
8 any other reason the ~~same~~ special taxes are no longer required
9 for the purpose for which they were levied, the parties
10 charged with the administration or application ~~thereof~~ of the
11 taxes shall notify the ~~treasurer or, if there is no county~~
12 ~~treasurer, the custodian of the funds of the county, who shall~~
13 ~~thereupon close the account of such taxes and transfer any~~
14 ~~balance remaining to the account of the general fund of the~~
15 county commission.

16 "§40-5-42.

17 "(a) In cases where there is no provision by law
18 authorizing the collection of taxes by an action, ~~the taxes~~
19 ~~due to the state or to any county, city, town, special school~~
20 ~~district, or other special district may,~~ after the ~~same~~ shall
21 taxes have become delinquent, the taxes may be collected by
22 the state or by any county, city, or town municipality, or the
23 county or city board of education, or by an action in any
24 court of competent jurisdiction.

1 "(b) In addition to the remedy here given to public
2 agencies for the collection of taxes due them by an action,
3 the tax ~~collector~~ collecting official of every county is
4 authorized to sue in his or her own name and in the capacity
5 of his or her office for the recovery of all taxes collectable
6 by his or her office which are due ~~to any of the above~~
7 ~~agencies or any other public agency for which the tax~~
8 ~~collector is charged with the responsibility of collecting the~~
9 ~~tax. Such~~ The county tax ~~collectors are also authorized to~~
10 collecting officials may act in their own names and in the
11 capacity of their office in any bankruptcy or other insolvency
12 proceeding, or any other type of litigation or court
13 proceedings ~~wherein~~ in which taxes due to any public agency
14 which are collectable by ~~such~~ a tax ~~collector~~ collecting
15 official may be recovered, and to take ~~such~~ any action in ~~such~~
16 the proceedings as may be appropriate or necessary for the
17 collection of ~~such~~ the taxes due to any of ~~said~~ the public
18 agencies."

19 Section 16. Section 40-5-43, Code of Alabama 1975,
20 is repealed.

21 Section 17. Sections 40-5-44 and 40-5-45, Code of
22 Alabama 1975, are amended to read as follows:

23 "§40-5-44.

24 "~~(a) On or before July 1 in each year, the tax~~
25 ~~collector must make final settlement, under oath, with the~~

1 ~~Comptroller, of all matters pertaining to the office of tax~~
2 ~~collector and pay over to the State Treasurer the balance~~
3 ~~which may be found due from him or her for taxes with which he~~
4 ~~or she is chargeable under the laws of the state, and at that~~
5 ~~time the tax collector must also account to the Comptroller~~
6 ~~and pay over to the proper governmental authorities and any~~
7 ~~holder of a tax lien certificate issued pursuant to Acts 1995,~~
8 ~~No. 95-408 all money received by the tax collector for the~~
9 ~~sale of lands and other property which may have been sold for~~
10 ~~payment of taxes and also account to the Comptroller for all~~
11 ~~lands bought by the state. The tax collector must also report~~
12 ~~under oath to the Comptroller and pay over to the State~~
13 ~~Treasurer all escaped taxes assessed and collected. For~~
14 ~~failure of any tax collector to make any of the settlements~~
15 ~~herein required to be made by July 10 of each year, the tax~~
16 ~~collector shall forfeit ten dollars (\$10) per day, which shall~~
17 ~~be deducted from the amount of commissions due and payable to~~
18 ~~the tax collector on such settlements respectively; and it~~
19 ~~shall be the duty of the Comptroller, or the county treasurer,~~
20 ~~or the custodian of the county funds, as the case may be, to~~
21 ~~withhold all commissions in cases where settlements are not~~
22 ~~made by July 10 of each year.~~

23 ~~"(b) (1)~~ (a) (1) On or before November 1 in each year,
24 all tax collectors, elected assistant tax collectors, revenue
25 commissioners, license commissioners, and probate judges

1 charged with collecting ad valorem taxes on motor vehicle tags
2 shall make final settlement, under oath, with the Comptroller
3 of all matters pertaining to the respective office's
4 collection of ad valorem taxes on motor vehicle tags.

5 "(2) Failure of any official to make the settlement
6 required by this subsection by November 10 of each year shall
7 forfeit ten dollars (\$10) per day which shall be deducted from
8 the amount of commission or other public compensation due and
9 payable to the official on the settlement respectively. It
10 shall be the duty of the Comptroller, the county treasurer, or
11 the custodian of the county funds to withhold all commissions
12 or other public compensation in cases where settlements are
13 not made by December 10 of each year.

14 "(3) Final determinations shall be made in
15 accordance with rules adopted by the state Comptroller
16 regarding the format of the final settlement, the time frame
17 to be covered by the final settlement, and the date when final
18 settlement will be made with the state Comptroller's Office
19 and approved by the Chief Examiner of Public Accounts.

20 "(a) On or before July 1 of each year, each tax
21 collecting official, under oath, shall make final settlement
22 with the Comptroller and shall pay to the State Treasurer the
23 balance which may be found due from charges from the abstract
24 of taxes pursuant to Section 40-7-35. Final settlement shall

1 be made in accordance with rules adopted by the state
2 Comptroller.

3 "(b) Unless otherwise excepted by the Comptroller, a
4 tax collecting official who fails to make settlement as
5 provided in this section by the tenth day of July of each year
6 shall be assessed a fine of 10 dollars (\$10) per day until the
7 final settlement is made in accordance with this section. The
8 fine shall be assessed in the official's personal capacity.

9 "§40-5-45.

10 "The tax ~~collector~~ collecting official shall receive
11 the rate per mile allowed by law for state officers and
12 employees, once each year, in going ~~to~~ and returning from the
13 respective county seat of government for the purpose of making
14 the final settlement provided for in Section 40-5-44, ~~the~~
15 ~~distance to be the same as that established by law for the~~
16 ~~members of the Legislature".~~

17 Section 18. Section 40-5-46, Code of Alabama 1975,
18 is repealed.

19 Section 19. Section 40-5-48 is added to the Code of
20 Alabama 1975, to read as follows:

21 §40-5-48.

22 (a) A tax collecting official who collects ad
23 valorem tax on real property, in addition to the ad valorem
24 tax on motor vehicles collected pursuant to Section 40-12-253,
25 may disburse the collections with each semi-monthly report.

1 (b) A tax collecting official who has the
2 responsibility to assess and collect the ad valorem tax on
3 motor vehicles under Section 40-12-253 and to also collect the
4 annual motor vehicle license taxes and registration fees under
5 Section 40-12-242 shall disburse all ad valorem tax
6 collections as provided under Sections 40-5-4 and 40-4-2
7 during the same time period set out under Section 40-12-269.

8 (c) Manufactured home fees, commissions, or
9 penalties charged and collected pursuant to Section 40-12-255
10 shall be disbursed on or before the twentieth day of the
11 following month.

12 Section 20. Although this bill would have as its
13 purpose or effect the requirement of a new or increased
14 expenditure of local funds, the bill is excluded from further
15 requirements and application under Amendment 621, now
16 appearing as Section 111.05 of the Official Recompilation of
17 the Constitution of Alabama of 1901, as amended, because the
18 bill defines a new crime or amends the definition of an
19 existing crime.

20 Section 21. This act shall become effective October
21 1, 2021, following its passage and approval by the Governor,
22 or its otherwise becoming law.

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB374

Senate 15-APR-21

I hereby certify that the within Act originated in and passed the Senate, as amended.

Patrick Harris,
Secretary.

House of Representatives
Passed: 17-MAY-21

By: Senator Williams