

1 SB396
2 164525-4
3 By Senator Livingston (N & P)
4 RFD: Local Legislation
5 First Read: 21-APR-15

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Jackson 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; prescribing penalties and fixing punishment for
17 violation of this act; and providing for a referendum on the
18 issue.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. This act shall apply only to Jackson
21 County.

22 Section 2. As used in this act, "sales and use tax"
23 means a tax imposed by the state sales and use tax statutes
24 and such other acts applicable to Jackson County, but not
25 limited to, Sections 40-23-1, 40-23-2, 40-23-3, 40-23-4,
26 40-23-60, 40-23-61, 40-23-62, and Section 40-23-63, Code of
27 Alabama 1975.

1 Section 3. Subject to the outcome of the referendum
2 provided for herein, the County Commission of Jackson County
3 may, upon a majority vote of the members, levy, in addition to
4 all other taxes, including, but not limited to, county and
5 municipal gross receipts license taxes, a privilege license
6 tax in an amount up to one cent against each dollar of gross
7 sales or gross receipts.

8 The gross receipts of any business and the gross
9 proceeds of all sales which are presently exempt under the
10 state sales and use tax statutes are exempt from the tax
11 authorized by this act.

12 Section 4. The tax levied by this act shall be
13 collected at the same time and in the same manner as the state
14 sales and use taxes are collected in Jackson County and those
15 sales and use taxes applicable only to Jackson County.

16 Section 5. Each person engaging or continuing in a
17 business subject to the tax levied by this act, and each
18 casual sale that is subject to tax, shall add to the sales
19 price and collect from the purchaser the amount due by the
20 taxpayer because of such sale or use. It shall be unlawful for
21 any person subjected to the tax to fail to refuse to add to
22 the sales price and to collect from the purchaser the amount
23 required to be added to the sale pursuant to this act. It
24 shall be unlawful for any person subjected to the tax levied
25 by this act to refund or offer to refund all or any part of
26 the amount collected or to absorb or advertise directly or
27 indirectly the absorption or refund of any portion of the tax.

1 Section 6. The tax levied by this act shall
2 constitute a debt due Jackson County. The tax, together with
3 any interest and penalties, shall constitute and be secured by
4 a lien upon the property of any person from whom the tax is
5 due or who is required to collect the tax. Jackson County
6 shall collect the tax, enforce this act, and have and exercise
7 all rights and remedies otherwise currently applicable or
8 which may be provided for in the future for the collection of
9 the sales and use taxes in Jackson County.

10 Section 7. All existing provisions of the sales and
11 use tax statutes, whether imposed by state statutes or local
12 act applicable to Jackson County, with respect to the payment,
13 assessment, and collection of the sales and use tax, making of
14 reports, keeping and preserving records, penalties for failure
15 to pay the tax, promulgating rules and regulations with
16 respect to the sales and use tax, and the administration and
17 enforcement of the sales and use taxes which are not
18 inconsistent with this act shall apply to the tax levied under
19 this act. Jackson County shall have and exercise the same
20 powers, duties, and obligations with respect to the tax levied
21 under this act as imposed by the existing sales and use tax
22 statutes, whether imposed by state statutes or local act
23 applicable to Jackson County. All provisions of the existing
24 sales and use tax statutes that are made applicable by this
25 act to the tax levied under this act, and the administration
26 and enforcement of this act, are incorporated by reference and
27 made part of this act as if fully set forth herein.

1 Section 8. All taxes collected under this act shall
2 be remitted to Jackson County as all other sales and use taxes
3 applicable to Jackson County, whether imposed by state
4 statutes or local act applicable to Jackson County. All such
5 funds from the tax levied by this act shall be paid to the
6 Jackson County General Fund to be used as all other funds paid
7 to the Jackson County General Fund without restriction or
8 earmark, but such disbursement may include, but not
9 necessarily be limited to the following purposes as the
10 funding may allow, in the discretion of the Jackson County
11 Commission:

12 (1) To supplement and support resource officers for
13 schools in Jackson County.

14 (2) To provide for additional support for fire
15 departments in the county.

16 (3) To support redevelopment and community
17 development efforts for communities and municipalities in
18 Jackson County.

19 (4) To support industrial and business development.

20 (5) To provide funding for the public works
21 department particularly in supporting the upkeep of county
22 roadways.

23 (6) To provide for the Jackson County General Fund
24 and to create a strong base of income for the operations of
25 Jackson County.

26 Section 9. At the next general, special, or primary
27 election held in Jackson County after the effective date of

1 this act, or at a special election called by the county
2 commission, the electors of the county shall vote at a
3 referendum. On the ballots used at the election, the
4 proposition to be voted on shall be stated substantially as
5 follows:

6 "Do you favor a local law authorizing the Jackson
7 County Commission to levy a sales and use tax of up to one
8 cent per dollar for the Jackson County General Fund? Yes _____
9 No _____."

10 The results of the referendum shall be certified by
11 the judge of probate and forwarded to each member of the
12 Jackson County Commission and the Jackson County Legislative
13 Delegation. The tax may be imposed at the discretion of the
14 Jackson County Commission only if a majority of those casting
15 ballots regarding the referendum cast a "yes" vote.

16 Section 10. This act shall become effective on
17 October 1, 2015, following its passage and approval by the
18 Governor, or its otherwise becoming law.