

1 SB401  
2 199252-2  
3 By Senator Beasley (N & P)  
4 RFD: Local Legislation  
5 First Read: 14-MAY-19

1 SB401

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4 With Notice and Proof

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6 ENROLLED, An Act,

7 Relating to Macon County; to authorize the county  
8 commission to levy a temporary additional sales and use tax;  
9 to provide for the collection of the tax and for the  
10 distribution and use of the proceeds of the tax to fund only  
11 ambulance service for the citizens of the county; and to  
12 prescribe penalties and fix punishment for violation of this  
13 act.

14 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

15 Section 1. (a) This act shall apply only to Macon  
16 County.

17 (b) The Legislature finds that an immediate crisis  
18 exists in the delivery of ambulance service to the citizens of  
19 Macon County. Based on a unanimous resolution of the Macon  
20 County Commission, the Legislature, by this act, authorizes  
21 the Macon County Commission to levy a temporary one-half cent  
22 sales and use tax in the county with the proceeds earmarked  
23 only for ambulance service for the citizens of Macon County.

24 Section 2. As used in this act, the following words  
25 have the following meanings:

1 (1) COUNTY. Macon County.

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

6 Section 3. (a) The Macon County Commission, upon a  
7 majority vote of the members and in addition to all other  
8 taxes, may levy a sales and use tax in an amount up to a  
9 one-half of one percent sales and use tax on sales, use,  
10 storage, consumption, or gross receipts in the county. The tax  
11 authorized by this act may only be levied until November 30,  
12 2020.

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

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

21 Section 4. The tax levied by this act shall be  
22 collected at the same time and in the same manner as the state  
23 sales and use taxes are collected in the county and those  
24 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 to refuse  
6 to add to the sales price and to collect from the purchaser  
7 the amount required to be added to the sale pursuant to this  
8 act. It shall be unlawful for any person subjected to the tax  
9 levied by this act to refund or offer to refund all or any  
10 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 Macon 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 shall  
18 collect the tax and enforce this act and shall have and may  
19 exercise all rights and remedies otherwise currently  
20 applicable or which may be provided for in the future for the  
21 collection of the sales and use taxes in the county. The  
22 county may adopt any rules necessary to provide for the  
23 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

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

18 Section 8. All taxes collected under this act shall  
19 be remitted to Macon County and deposited in the Macon County  
20 General Fund to be used only to fund ambulance services for  
21 the citizens of Macon County.

22 Section 9. The authority of the Macon County  
23 Commission to levy the sales and use tax authorized by this  
24 act shall expire on November 30, 2020. This provision shall

1 not affect the authority of Macon County to collect any taxes  
2 levied pursuant to this act prior to that date.

3 Section 10. This act shall become effective  
4 immediately following its passage and approval by the  
5 Governor, or its otherwise becoming law.

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President and Presiding Officer of the Senate

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Speaker of the House of Representatives

SB401

Senate 16-MAY-19

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

Patrick Harris,  
Secretary.

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House of Representatives  
Passed: 22-MAY-19

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By: Senator Beasley