

1 HB484  
2 204705-2  
3 By Representative Warren (N & P)  
4 RFD: Local Legislation  
5 First Read: 04-MAY-20

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ENROLLED, An Act,

Relating to Macon County; to amend Sections 3 and 9 of Act 2019-337 of the 2019 Regular Session, now appearing as Sections 45-44-247.02 and 45-44-247.08 of the Code of Alabama 1975, authorizing the Macon County Commission to levy an additional sales and use tax for ambulance service, to extend the tax.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Sections 3 and 9 of Act 2019-337 of the 2019 Regular Session, now appearing as Sections 45-44-247.02 and 45-44-247.08 of the Code of Alabama 1975, are amended to read as follows:

"§45-44-247.02.

"(a) The Macon County Commission, upon a majority vote of the members and in addition to all other taxes, may levy a sales and use tax in an amount up to a one-half of one percent on sales, use, storage, consumption, or gross receipts in the county. The tax authorized by this part may only be levied until ~~November 30, 2020~~ January 30, 2022.

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

1           "(c) Any tax levied under this part may not be  
2 levied at a rate proportionately higher than the proportional  
3 rate for various types of sales and uses under the state sales  
4 and use tax.

5           "§45-44-247.08.

6           "The authority of the Macon County Commission to  
7 levy the sales and use tax authorized by this part shall  
8 expire on ~~November 30, 2020~~ January 30, 2022. This provision  
9 shall not affect the authority of Macon County to collect any  
10 taxes levied pursuant to this part prior to that date."

11           Section 2. This act shall become effective  
12 immediately following its passage and approval by the  
13 Governor, or its otherwise becoming law.

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Speaker of the House of Representatives

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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 06-MAY-20.

Jeff Woodard  
Clerk

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Senate

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09-MAY-20

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Passed