

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

A BILL
TO BE ENTITLED
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

1 percent on sales, use, storage, consumption, or gross receipts
2 in the county. The tax authorized by this part may only be
3 levied until ~~November 30, 2020~~ January 30, 2022.

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

8 "(c) Any tax levied under this part may not be
9 levied at a rate proportionately higher than the proportional
10 rate for various types of sales and uses under the state sales
11 and use tax.

12 "§45-44-247.08.

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

18 Section 2. This act shall become effective
19 immediately following its passage and approval by the
20 Governor, or its otherwise becoming law.