

ACT No. 2000-445

1 HB733
2 25850-2
3 By Representatives Penry, White and Warren (N & P)
4 RFD: Local Legislation
5 First Read: 21-MAR-2000



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Enrolled, An Act,

Relating to Baldwin County; to amend Act 95-664 of the 1995 Regular Session (Acts 1995, p. 1376), to authorize the county commission to administer and enforce any tax or license levied in the county.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Sections 1 and 2 of Act 95-664 of the 1995 Regular Session (Acts 1995, p. 1376), are amended to read as follows:

"Section 1. The Baldwin County Commission and any municipality located in Baldwin County, if authorized by resolution or ordinance duly adopted by the Baldwin County Commission or the governing body of the municipality, may enter into agreements by which a designee may administer and enforce any tax or license enacted by the county or a municipality, and collect the taxes and license fees due thereunder or, in the case of a county levied tax or license, the county commission may by resolution duly adopted, administer, collect, and enforce any county levied tax or license fee. For purposes of this act, a designee means any entity, person, or corporation, including, but not limited to, the State Department of Revenue, designated by resolution or ordinance of the Baldwin County Commission or a municipality to act for or on behalf of the county or municipality. A county or a municipality may agree to pay the designee

1 compensation for its services, not to exceed three percent of
2 the aggregate amount collected pursuant to the agreement, or
3 in the event the county commission elects to administer,
4 collect, and enforce a county levied tax or license fee, the
5 county commission may retain not more than two percent of
6 aggregate amount collected to be distributed to any other
7 entity. Any contract or alteration thereto or any resolution
8 made pursuant to this act under which revenue is collected for
9 the Baldwin County Board of Education shall be approved by a
10 resolution of the Baldwin County Board of Education prior to
11 implementation and must be reviewed for renewal the third year
12 of implementation and each subsequent three-year period
13 thereafter.

14 "Section 2. The designee, in the performance of any
15 contract or agreement and the administration and enforcement
16 of any local tax and license collection, or the county
17 commission, shall have the same rights, remedies, powers, and
18 authorities as would be available to the State Department of
19 Revenue or the municipality if the tax or license collection
20 were being administered and enforced by the State Department
21 of Revenue or the municipality and shall report information on
22 new accounts to the State Department of Revenue on a monthly
23 basis; provided, however, that any rules and regulations
24 adopted or utilized by Baldwin County or its designee shall be
25 consistent with the rules and regulations of the State
26 Department of Revenue."

1 Section 2. This act shall become effective
2 immediately upon its passage and approval by the Governor, or
3 its otherwise becoming law.

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Art W. Hurst
Speaker of the House of Representatives

Gene Hinson
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 18-APR-2000.

Greg Pappas
Clerk

Senate

04-MAY-2000

Passed

APPROVED 5-11-00
TIME 3:02pm
[Signature]
GOVERNOR

Alabama Secretary of State

Act Num....: 2000-445
Bill Num....: H-733