

## **General Revenue Related Acts 2016 Regular Session**

### **Act 2016-102 (HB 34)**

#### **Alabama Renewal Act**

This act adds Articles 18 and 19 to Chapter 18, Title 40, of the Code of Alabama 1975, commencing with Sections 40-18-400 and 40-18-410; creates programs that provide two credits to businesses that generate growth in the state; names the credits Growing Alabama tax credit and the Port tax credit; provides caps for the credits created by this act; creates the Renewal of Alabama Commission; provides methods for claiming tax credits; provides for the promulgation of forms; and provides rulemaking authority.

*Effective Date:* July 03, 2016

### **Act 2016-110 (SB 233) Update to Simplified Sellers Use Tax Program**

This act updates the definition of an eligible seller relating to simplified sellers use tax to state that an eligible seller may remain in the program, provided they were a participant for at least six months prior to establishing a physical presence or filing obligation, unless the seller establishes a presence through a physical business address for the purpose of making instate retail sales or established a presence through an affiliate making sales at a physical business address in Alabama; updates references to federal legislation on the enforcement of sales and use tax as it relates to eligible sellers remitting simplified sellers use tax to allow continued participation of eligible sellers in the program unless federal legislation removes current federal limitations on the ability of the Department of Revenue to enforce its sales and use tax jurisdiction on business that lack an instate physical presence.

*Effective Date:* April 4, 2016

### **Act 2016-111 (SB 219) Permission of Tasting of Liquor or Wine by Licensed Manufacturer or Representative held on premises of a licensed store**

This act permits the tasting of liquor or wine conducted by a licensed manufacturer or its representative to be held on the premises of a store which is licensed to sell liquor for off-premises consumption only and within state liquor stores; provides that the Alabama Alcoholic Beverage Control Board shall regulate the procedure for the tasting of wine and distilled liquor.

*Effective Date:* October 1, 2016

### **Act 2016-127 (SB 128)**

#### **County Commission Responsible for Securing Legal Counsel for the State and County**

This act amends Section 40-3-26 to provide that the county commission would be responsible for securing legal counsel for the state and county for an appeal to the circuit court when the appeal involves the valuation of property for the purpose of ad valorem tax assessment; the legal expenses of the case would be included in the budget of the county board of equalization or may be paid through a county self-insurance fund; in each case where the county commission employs its own legal counsel for a property tax case appeal, the county commission, in consultation with the local tax official, shall adopt a resolution approving the employment of the counsel; all expenses incurred by the county commission in complying with this section shall be paid from the budget of the county board of equalization as provided in Section 40-7-68; Board

of trustees of the self-insurance fund created may provide legal counsel for property tax cases appealed to the circuit court.

*Effective Date:* October 1, 2016

**Act 2016-150 (SB 180)**

**Establishes Alabama Transportation Safety Fund**

This act creates the Alabama Transportation Safety Fund for the receipt of designated revenues, and creates the Alabama Transportation Rehabilitation and Improvement Program (ATRIP). The act provides the first \$32,000,000 of the proceeds paid into the fund annually will be derived from an excise tax levy on diesel fuel. If the excise tax levy is not sufficient other proceeds paid into the fund shall be allocated. The fund will be used to maintain, improve, replace or construct state, county, and municipal roads and bridges. \$500,000 shall be distributed annually to each county of the state. Of the remainder, 65.9% will be distributed to the Department of Transportation, and 34.1% will be distributed to the counties. This act automatically terminates 2 years after the effective date if no revenue is created.

*Effective Date:* April 26, 2016

**Act 2016-188 (HB 36)**

**Small Business Act and Agribusiness Jobs Act**

This act amends Section 40-18-321, of the Code of Alabama 1975; provides for a tax credit to Alabama small business employers that create new jobs and hire new employees that meet certain salary regulations and length of employment conditions; provides rulemaking authority; requires the Department of Revenue to implement a program promoting various tax credits for small businesses and independently owned business entities.

*Effective Date:* July 25, 2016

**Act 2016-201 (SB 243)**

**Enacts the University Authority Act of 2016**

This act authorizes constitutionally created public universities and public universities operating schools of medicine to form an Authority. This act also provides an Authority with the power to form university affiliates. All properties of an authority or a university affiliate, and their income, shall be exempt from any and all taxation by any governmental entity. The gross proceeds of the sale of any property used in the business or activities of an authority, or in the acquisition, construction, renovation, or equipping of any health care facilities for an authority or a university affiliate, regardless of whether the sale is made directly to an authority, university affiliate, or any contractor or agent shall be exempt from all sales and use taxes.

*Effective Date:* April 28, 2016

**Act 2016-246 (HB 15)**

**LifeSouth Community Blood Centers Sales and Use Tax Exemption**

This act exempts LifeSouth Community Blood Centers from the payment of all state, county, and municipal sales and use taxes.

*Effective Date:* August 1, 2016

**Act 2016-267 (HB 311)**

**Tax Increment Districts Relating to Major 21<sup>st</sup> Century Manufacturing Zone Act**

This act proposes a Constitutional amendment to allow a municipality or county to dispose of any property related to a Tax Increment District, located in a Major 21st Century Manufacturing Zone, for the consideration determined at the sole discretion of the municipality or county; consideration received would be used for the redevelopment, rehabilitation, or conservation of property disposed of, to or for the benefit of private interest with funds collected from such tax increment district, and without regard to Sections 93 and 94 of the Constitution of Alabama of 1901; and to ratify, affirm, and validate the Major 21st Century Manufacturing Zone Act; Tax Increment District related properties can only be disposed of for a consideration that is not less than market value as determined by one or more independent appraisals of the property.

*Effective Date:* CA; November 8, 2016

**Act 2016-280 (HB 400)**

**Financial Institution Excise Tax Credits**

This act limits all Financial Institution Excise Tax credits, with the exception of the sales tax credits, to be applied to the state portion only of their excise tax liability; allows the sales tax credit to continue to offset the entire liability of the Financial Institutions.

*Effective Date:* May 10, 2016

**Act 2016-283 (HB 451)**

**Multistate Tax Commission Apportionment (Optional)**

This act removes conformity language, codified in 40-16-4; allows the State of Alabama the option to adopt the Multistate Tax Commission's model rules for apportionment and allocation of Financial Institutions operating in multiple states.

*Effective Date:* May 03, 2016

**Act 2016-299 (HB 191) Extension of Private Hospital Assessment**

This act extends the private hospital assessment and Medicaid funding program for fiscal year 2017; changes the base year calculations of the assessment fee from fiscal year 2011 to fiscal year 2014; if approved by the Centers for Medicare and Medicaid Services, the use of certified public expenditures for inpatient and outpatient public hospital services are discontinued at the end of fiscal year 2016 and provides that all federal matching funds for public hospital payments be made through intergovernmental transfers; requires that Medicaid payments to hospitals for inpatient and outpatient services equal the upper payment limit submitted and approved by Centers for Medicare and Medicaid Services and provides that the assessment imposed shall not take effect or shall cease to be imposed if hospital reimbursement rates are less than rates approved by Centers for Medicare and Medicaid Services.

*Effective Date:* October 1, 2016

**Act 2016-314 (SB 90)**

**Apprenticeship Tax Credit**

This act creates the Apprenticeship Tax Credit that provides a one thousand dollar income tax credit for employers that employ an apprentice; limits employers to five apprentice credits per year; also limits credit availability for an individual apprentice to no more than four years; provides a cumulative cap of three million dollars; mandates apprentice tax credit to sunset in 2021.

*Effective Date:* May 10, 2016

**Act 2016-321 (SB 312)**

**Amendment to the Alabama Jobs Act**

This act amends sections 40-18-370 and 40-18-376.2, Code of Alabama 1975, relating to the Alabama Jobs Act; provides companies that employ eligible employees by or through a qualifying project located within a former active duty military installation closed by the Base Realignment and Closure process an additional jobs credit.

*Effective Date:* May 10, 2016

**Act 2016-339 (HB 94) Disabled Veteran License Plate Fee Exemption or Reduction**

This act authorizes a disabled veteran, whom is eligible for an exemption or reduction from motor vehicle license tax and registration fees, to obtain a license plate in any license plate category in which the veteran is otherwise qualified; the exemption and/or reduction in fees would be applied to the selected license plate categories, however, an additional fee for a distinctive or personalized license plate would still be required.

*Effective Date:* January 1, 2017

**Act 2016-345 (HB 109)**

**State Income Tax Deduction for Contributions Made to Health Savings Account**

This act adds a new section 40-18-15.6 to the Code of Alabama, 1975 that allows an income tax deduction for contributions made to a health saving account; all contributions made to such an account on or after January 1, 2017, will be allowed as a deduction from income tax; the deduction will mirror the deduction currently allowed for Federal purposes under 26 USC 223.

*Effective Date:* Taxable Year Beginning December 31, 2017

**Act 2016-351 (HB 215)**

**Qualifications of Volunteer Fire Departments**

This act amends Section 9-3-17, Code of Alabama, 1975, to redefine the qualifications of a volunteer fire department; authorizes the Forestry Commission to certify all departments that meet certain specified minimum requirements for certification; authorizes the Forestry Commission to decertify any department that does not continue to meet minimum requirements for certification and actively respond to emergency; provide the procedures to decertify departments; authorizes the Forestry Commission to adopt rules necessary to establish a procedure for certification and decertification of volunteer fire departments.

*Effective Date:* August 1, 2016

**Act 2016-355 (HB 246) Stop Domestic Violence Distinctive License Plate**

This act provides for the issuance of a Stop Domestic Violence distinctive license plate; provides for an annual additional fee of \$50 for the distinctive plate; provides for the distribution of the net proceeds from the sale of the plates shall be distributed to the office of the district attorney for the county in which the license plate was issued for the use and benefit of domestic violence prevention programs.

*Effective Date:* January 1, 2017

**Act 2016-358 (HB 280) Updates to Involuntary Transfers of Motor Vehicles and Clarification of Abandoned Motor Vehicle Act 2015-470 of the 2015 Regular Session**

This act updates involuntary transfers of motor vehicles to provide that a notice of action must be provided to the Department of Revenue at least 35 calendar days prior to date of transfer; notice shall include: contact information for person/entity filing the notice; motor vehicle VIN, make, year, and model; date, time and location of the transfer; notice is not applicable to divorce decrees; a motor vehicle transferred pursuant to documents creating a lien or other security interest in the motor vehicle does not require an involuntary transfer notice to the Department. Department shall maintain and index public records of such involuntary transfers and provide lists of VINs; removes antiquated language from the code and updates the language with title requirements based on the motor vehicle age; updates title exemptions to include those promulgated by rule authority to include low speed vehicles, defined as motor vehicles with a top speed no greater than 25 mph, gross vehicle weight of less than 3,000 pounds and complies with CFR safety standards and also motor driven cycles as defined in Section 32-1-1.1, every motorcycle, including every motor scooter, with a motor which produces not to exceed five brake horsepower nor to exceed 150 cubic centimeter engine displacement and weighs less than 200 pounds fully equipped, and every bicycle with a motor attached; clarifies that Act 2015-470 of the 2015 Regular Session, only applies to the sale of an abandoned motor vehicle for which notice of the sale is published on or after July 1, 2016, all other abandoned motor vehicles which have been purchased must make application for certificate of title prior to January 1, 2017, if after, the application shall be subject to Section 32-8-36(2), Code of Alabama 1975.

*Effective Date:* Section 1 of this act will become effective on January 1, 2017; Section 2 will become effective July 1, 2016

**Act 2016-361 (HB 327) Mandatory Liability Insurance, Enforcement and Civil Penalties**

This act provides for the civil enforcement of the Mandatory Motor Vehicle Liability Insurance Law; allows the Alabama State Law Enforcement Agency to develop procedures for the agency to review each motor vehicle incident to determine if the driver of the vehicle involved was given a citation for failure to comply with the Mandatory Motor Vehicle Liability Insurance Law (MLI); if it is determined that the driver was not given a citation for failure to comply with the MLI law, the agency can make a determination whether the vehicle was insured at the time of the incident; if ALEA is unable to determine compliance, a civil penalty will be assessed to the driver for failure to comply; assessment may not be made more than six months after a motor vehicle incident; if the person fails to pay the civil penalty or apply for an appeal, the person's driver's license shall be suspended for 90 days and the civil penalty will be final. ALEA may provide by rule a hearing procedure and procedures for the administrative resolution of the notice of assessment; proceeds shall be deposited to the Highway Traffic Safety Fund on a monthly basis, and net proceeds distributed as 33 1/3 percent to Motor Vehicle Replacement Fund, 60 1/3

percent to Highway Traffic Safety Fund and 6 1/3 percent to Alabama Peace Officer's Annuity and Benefit Fund.

*Effective Date:* August 1, 2016

**Act 2016 – 389 (SB 208) Agencies Required to Report Certain Information to Legislature**

This act requires that all agencies, administering any economic tax incentive, make reports to the Legislature annually; beginning with the 2018 Regular Legislative Session. An economic tax incentive is defined as any credits, deductions, exemptions, abatements, preferential rates, or rebates given as an economic incentive. The Department of Revenue is required to provide other reporting agencies with the amount of tax information necessary for such agency to make the required report. In addition, the Department will be responsible for developing a format for these reports.

*Effective Date:* May 12, 2016

**Act 2016-392 (SB 248) Window Tint, Medical Exemption for Light-Sensitive Porphyria**

This act provides that the medical exemption from the window tinting law applies to the top six inches of a motor vehicle windshield unless otherwise prescribed by the Alabama State Law Enforcement Agency or by a physician requesting the medical exemption on behalf of a patient diagnosed with light-sensitive porphyria; provides the issuance of a decal to be placed on the windshield of a motor vehicle of an exempt person.

*Effective Date:* August 1, 2016

**Act 2016-403 (HB 201)**

**Division of Tax Proceeds from Abatements**

This act provides that in situations where an abatement is granted and the granting party receives any payment, contribution, or other financial or in-kind award from private user or related party, the payment, contribution, or in-kind award shall be divided between the county and municipality whose taxes were abated based upon the tax proceeds which would have been paid if not abated; allows any county or municipality whose taxes are subject to abatement as provided in this chapter, by resolution adopted by affirmative vote of a majority of its members, elect to waive the requirements of this subsection.

*Effective Date:* August 1, 2016

**Act 2016-405 (HB 169)**

**Authorizes Abatement of County Taxes When Authorized**

This act amends Section 40-9B-5; specifies that the municipalities and public industrial authorities can make abatements to county taxes only if the corresponding municipal tax is abated, or if the governing body of the county has authorized the public industrial authority or the municipality to abate the county tax.

*Effective Date:* May 13, 2016

**Act 2016-406 (SB 335)**

**Provides Requirements for Private Auditing or Collecting Firms Operating Under a Contract or Arrangement with a Self-Administered County or Municipality**

This act amends Section 40-2A-3 to further define Private Auditing or Collecting Firm. It also amends Section 40-2A-6 to provide that the state or any county or municipal governing authority may not enter into any contract for the examination of a taxpayer's books and records, with a private auditing or collecting firm, if any part of the compensation or other benefits paid or payable to the private firm is contingent upon or in any manner related to the amount assessed against or collected from the taxpayer. This act amends Section 40-2A-12 to provide that a contract between a self-administered municipality or county and a private auditing or collecting firm executed on or after October 1, 2016 may be terminated by either party giving a 90 day written notice. This act amends Section 40-2A-13 to provide that a copy of the contract between a self-administered municipality or county and a private auditing or collecting firm, and a statement as to whether the municipality or county has elected out of the tax tribunal must be provided to a taxpayer upon first contact. It also provides that a self-administered municipality or county which has chosen to opt-out of participation in the Alabama Tax Tribunal shall retain the services of an independent hearing or appeals officer. A final assessment or forced collection action based upon an audit conducted by a private auditing or collecting firm must be signed by a public official or employee designated by the self-administered county or municipality. The act amends Section 40-2A-15 to require a minimum education standard of a bachelor's degree in accounting from an accredited university or college, as well as require a customer relations course to be instituted as part of the examiner certification program. It also provides that the Alabama Local Tax Institute of Standards and Training create a hotline no later than January 1, 2017 for taxpayers to submit complaints related to the auditing or collection activities of a private auditing or collecting firm.

*Effective Date:* January 1, 2017

**Act 2016-408 (SB 163) State Parks Distinctive License Plate; Silver Star Distinctive License Plate; Clarification of Fee Exclusions and Act 2015-362**

This act provides for the issuance of a State Parks distinctive license plate, provides for an annual additional fee of \$50 for the distinctive plate; provides for the distribution of the net proceeds from the sale of the plates be distributed for the use and benefit of the State Park System; this act also provides for the issuance of a Silver Star distinctive license plate which may be issued to any resident who is a recipient of the Silver Star; provides for a reduction in the additional annual fee to \$25; this act further provides an exclusion from the additional \$5 fee to veteran, military and replacement license plates; further clarifies the exemption for the Alabama Bicentennial plates, God Bless American plates and Alabama Gold Star Family plates from the additional annual fee of \$50 based on Act 2015-362; provides an exclusion from the \$5 fee for John L. Buskey Senior Meal Programs for Children's Trust Fund plates, Support the Arts plates, Alabama Cattlemen's Foundation plates, Alabama Association of Realtors plates, Alabama Wildlife Federation plates, God Bless America personalized plates, State Law Enforcement Memorial plates, and Ducks Unlimited plates; provides exclusion from additional fee distribution levied in Section 32-6-68, Code of Alabama 1975 for two-year and four-year colleges and universities, private four-year colleges or universities, and Environmental distinctive tag plates.

*Effective Date:* Section 1 of this act shall be effective January 1, 2017; Sections 2 and 3 shall be effective August 1, 2016

**Act 2016-409 (SB 262) Transportation Network Companies Motor Vehicle Liability Insurance Requirements**

This act provides insurance specifications for personal vehicles being operated for hire under a transportation network company (TNC), an entity licensed and operated in this state that uses a digital network to connect a TNC rider to a TNC driver who provides a prearranged ride; a prearranged ride does not include a shared expense car-pool, the use of a taxicab, limousine, or other for hire vehicles, or a regional transportation company or licensed motor carrier; requires that a TNC driver or a TNC on behalf of the TNC driver shall maintain primary automobile insurance that recognizes the driver is a TNC driver and covers the driver while the TNC driver is logged onto the digital network of a TNC and while the TNC driver is engaged in a prearranged ride; requires primary automobile liability insurance in the amount of at least \$50,000 for death and bodily injury per person, \$100,000 for death and bodily injury per incident, and \$25,000 for property damage while a participating TNC driver is logged on to the digital network of a TNC and is available to receive transportation requests but is not engaged in a prearranged ride; in addition, all other state mandated coverage for motor vehicles; coverage can be satisfied by insurance maintained by the TNC driver or by the TNC; if insurance maintained by a TNC driver has lapsed or does not provide the required coverage, insurance maintained by a TNC shall provide the coverage required by this act beginning with the first \$1 of a claim and shall have the duty to defend the claim; insurance required may be placed with an insurer licensed under state law or with a surplus lines insurer eligible under state law that has a credit rating of no less than A- from A.M. Best or A from Demotech or a similar rating from another rating agency recognized by the department of insurance; insurance satisfying shall satisfy the financial responsibility requirements under the Motor Vehicle Safety-Responsibility Act, Chapter 7, Title 32, Code of Alabama 1975; TNC driver is to carry proof of coverage satisfying this act at all times during use of a vehicle in connection with the use of a digital network of a TNC.

*Effective Date:* August 1, 2016

**Act 2016-412 (SB 263)**

**Amending Individual and Corporate Income Filing dates**

This act amends Sections 40-18-27, 40-18-39, and 40-18-42 of the Code of Alabama 1975; conforms the due dates of certain state income tax returns to correspond to the due dates of federal income tax returns; provides that a payment must be made on or before the due date of a return.

*Effective Date:* Tax year beginning on or after January 01, 2016

## **Local Revenue Related Acts 2016 Regular Session**

### **Act 2016-16 (SB 08)**

#### **Randolph County Ad Valorem Tax Distributed to Randolph County Health Care Authority**

This act relating to Randolph County, allows the proceeds from any ad valorem tax distributed to the Randolph Health Care Authority to be utilized to fund the pensions of the individuals who are retired from the health care authority; any remaining proceeds from the ad valorem tax may be used at the discretion of the authority.

*Effective Date:* February 23, 2016

### **Act 2016-53 (HB 18)**

#### **Dale County Service of Process Fee**

This act establishes a service of process fee for the service or attempted service of documents by the Dale County Sheriff's Office in the civil and criminal divisions of the circuit and district court; imposes a fee of \$25 per document for matters pending or to be commenced in a court of Dale county; imposes a fee of \$50 per document will be imposed for matters pending or to be commenced in a court outside of Dale county; provides for the distribution of the fees by establishing the Dale County Sheriff's Service of Process Fee Fund.

*Effective Date:* April 1, 2016

### **Act 2016-70 (SB 110)**

#### **Proceeds from Bingo Games in Calhoun County Designated for Charitable or Education Purposes**

This act amends Section 45-8-150.07 to provide that no less than 10% of the adjusted gross proceeds from bingo games in Calhoun County be designated for charitable or educational purposes. Adjusted gross proceeds is defined as "gross proceeds less prize payouts." This act also amends Section 40-8-150.08 to increase the maximum amount of prize money that may be paid in one week to not more than one million dollars.

*Effective Date:* March 7, 2016

### **Act 2016-85 (HB 93)**

#### **Investing Escambia Oil and Gas Severance Trust Monies**

This act amends Section 45-27-246.30, of the Code of Alabama, 1975 by removing the restriction of investing the Escambia Oil and Gas Severance Trust monies in banks whose principal office is located in the state of Alabama.

*Effective Date:* March 14, 2016

**Act 2016-104 (HB 229)**

**Choctaw County Service of Process Fee**

This act establishes a service of process fee for the service or attempted service of documents by the Choctaw County Sheriff's Office in the civil and criminal divisions of the circuit and district court; imposes a fee of \$25 per document for matters pending or to be commenced in a court of Choctaw County; imposes a fee of \$50 per document for matters pending or to be commenced in a court outside of Choctaw County; provides for the distribution of the fees by establishing the Choctaw County Sheriff's Law Enforcement Fund.

*Effective Date:* November 8, 2016

**Act 2016-196 (HB 436)**

**Authorizes Blount County to Levy an Additional Sales and Use Tax**

This act authorizes Blount County, upon approval of a majority of the electorate, to levy an additional sales and use tax of up to 1% on categories defined as general, amusement, and vending.

*Effective Date:* Contingent upon voter approval

**Act 2016-221 (HB 26)**

**Shelby County Probate Recording Fees**

This act relating to Shelby County provides for a special recording fee to be collected by the judge of probate with respect to each real property instrument and each personal property instrument filed for record in the probate judge's office.

*Effective Date:* July 1, 2016

**Act 2016-227 (HB 357)**

**Recordation of Documents in Coosa County**

This act authorizes the Judge of Probate of Coosa County to electronically record all documents that are filed, or have been previously filed, with that office.

*Effective Date:* July 1, 2016

**Act 2016-230 (HB 417)**

**Distribution of Fees to the North Sumter Day Center**

This act relates to Sumter County; provides further for the distribution of the proceeds of the fees relating to the North Sumter Day Center.

*Effective Date:* May 1, 2016

**Act 2016-231 (HB 418)**

**Sumter County Additional Ad Valorem Tax Providing for Referendum**

This act proposes a constitutional amendment to levy an ad valorem tax in the amount of six mills on each dollar of taxable property in the Sumter County; the revenue collected from the additional tax would be paid to the city general fund to be distributed as specified in the act.

*Effective Date:* April 28, 2016

**Act 2016-234 (HB 492)**

**Authorizes Chambers County to Levy Additional Sales and Use Tax in Areas of the County Outside of Municipal Corporate Limits**

This act authorizes Chambers County to levy and collect an additional sales and use tax on the categories of general, automotive vehicles, agricultural machinery, and manufacturing machinery. The act provides that the maximum general tax rate may not exceed the lowest municipal rate collected in the City of LaFayette, City of Lanett, or City of Valley for areas in the county outside the corporate limits of Lanett, Valley, LaFayette, Waverly, and Five Points. This rate is currently 4%. This act also provides a 2% tax rate for automotive vehicles, manufacturing machinery, and agricultural equipment. The additional sales and use tax rates in the county outside the corporate limits of Lanett, Valley, LaFayette, Waverly, and Five Points, but within the respective police jurisdictions shall be one-half the corresponding municipal rate.  
*Effective Date:* April 28, 2016

**Act 2016-249 (HB 348)**

**Amendment to the Effective Date of the Tuscaloosa County Road Improvement Commission**

This act amends Section 3 of Act 2015-202 which provides for the effective date for Section 1 and Section 2 of the act. This act provides that Section 2 of Act 2015-202, creating the Tuscaloosa County Road Improvement Commission, shall become effective immediately upon the enactment of the amendatory act.  
*Effective Date:* May 3, 2016

**Act 2016-250 (HB 470)**

**Autauga County Transfer of Duties, Liabilities of Real Estate Properties from Probate Judge to Revenue Commissioner**

This act relating to Autauga County, would transfer all duties, responsibilities, and liabilities regarding real estate sales for failure to pay taxes and any subsequent redemptions from the Judge of Probate to the revenue commissioner.  
*Effective Date:* October, 1, 2016

**Act 2016-263 (SB 384)**

**Tallapoosa County Support for the Volunteer Fire Protection Services**

This act relating to Tallapoosa County, provides for the support of volunteer fire protection services and emergency medical services within Tallasse Fire District by levying a fire protection service fee on certain owners of dwellings and commercial buildings within the District; provides that the fees shall be collected, administered, and enforced in the same manner, and under the same requirements and laws, as the ad valorem taxes of this state; the proceeds of the fee shall be paid into a special fire services fund with three percent of the fees collected being retained by the Tallapoosa County Commission for cost of collections.  
*Effective Date:* May 3, 2016

**Act 2016-266 (SB 415)**

**Autauga County Door to Door Salesman Fees**

This act relates to Autauga County; requires persons engaged in door to door sales for profit have a state transient business license, governed by either Section 40-12-172 or 40-12-174, Code of Alabama, 1975, and a county business license issued by the Commissioner of Licenses; requires any person involved in door to door sales to provide the Commissioner of Licenses personal information for criminal background checks and to check if the person is required to register as a sex offender; provides that the door to door sales person wear an identification badge, have their vehicle marked on both sides with a 24" x 30" sign, and sales be between 8:00 am and sunset; exempts certain persons from the provisions of this act; salesman in violation of these provisions will be subject to a civil penalty of \$50 for the first violation and \$100 for each subsequent violation; requires a new license for all businesses in Autauga County in the amount between \$10 and \$100; provides for a citation fee of \$7 for anyone not purchasing this license.

*Effective Date:* August 1, 2016

**Act 2016-286 (HB 479)**

**Wilcox County Service of Process Fee**

This act provides further for the service of process in Wilcox County; creates the Wilcox County Sheriff Service of Process Serving Fund; provides that the sheriff may contract with or enter into an agreement with a private, public, or governmental entity for the purpose of service of process, except for warrants for arrest; imposes a \$30 fee for service of civil or criminal documents; provides for the disposition of the funds.

*Effective Date:* August 1, 2016

**Act 2016-290 (HB 516)**

**Alters Boundaries of the City of Spanish Fort**

This act alters the boundaries of Spanish Fort to include all territory currently within the corporate limits of Spanish Fort and also certain other territory. This act also removes certain territory from the corporate limits of the City of Daphne that are within the territory included in the altered boundaries of the City of Spanish Fort.

*Effective Date:* May 10, 2016

**Act 2016-364 (HB 343)**

**Imposes a Service of Process Fee for Documents Personally Served for Matters in the Family and Juvenile Court in Houston County**

Relating to Houston County; this act amends Section 45-35-235, Code of Alabama, 1975 to include the Family and Juvenile Court in the provision that imposes a service of process fee; imposed a fee of \$25 for service or attempted service of process on each document requiring personal service of process by the Sheriff of Houston County.

*Effective Date:* August 1, 2016

**Act 2016-368 (HB 374)**

**Redistribution of Etowah County Lodgings Tax Proceeds**

This act redistributes the lodgings tax proceeds distributed to Etowah County Commission pursuant to Section 40-26-20. These proceeds are to be distributed to the Etowah County Mega sports Complex Authority.

*Effective Date:* May 11, 2016

**Act 2016-369 (HB 521)**

**Tallapoosa County Volunteer Fire Protection and Emergency Medical Services**

Relating to Tallapoosa County; provides for the support of volunteer fire protection services and emergency medical services by levying a protection service fee of \$50 per year on owners of residential dwellings and a \$100 per year fire protection and emergency medical services fee on owners of commercial buildings; provides for an exemption of the fire protection and emergency medical fee to certain persons; provides for the collection of the fee and distribution of the funds derived from the fee.

*Effective Date:* May 11, 2016

**Act 2016-370 (HB 528)**

**Provides for the Distribution of Certain Etowah County Lodgings Tax Proceeds**

The act provides for the distribution of the first \$491,000 of the annual proceeds of any lodging tax due to Etowah County, beginning October 1, 2016, be paid into the county treasury and distributed to the Etowah County Tourism Board. The remaining portion of the proceeds shall be distributed to the Etowah County Mega Sports Complex Authority.

*Effective Date:* May 11, 2016

## **General Revenue Related Acts 2016 First Special Session**

### **Act 2016-469 (HB36)**

#### **Establishes the Alabama Economic Settlement Authority**

This act creates the Alabama Economic Settlement Authority, a public corporation, which authorizes the issuance of bonds by authority payable from the settlement of BP Oil Spill for deposits to Alabama Trust Fund (\$238,434,126) including General Fund Rainy Day Account (\$161,565,874); allocates \$15,000,000 & \$105,000,000 in fiscal years 2017 and 2018, respectively for Medicaid; no less than \$4,000,000 allotted for federal matching funds to provide outpatient dialysis care; creates BP Settlement Fund; provides for the terms of the bonds and their sale; designates the remaining proceeds, not exceeding \$120,000,000, to supplement existing State, Federal or local transportation projects to be distributed \$65,000,000 to the Alabama Department of Transportation District 91 of the Southwest Region for Highway 98/158 from the Mississippi state line to Interstate 65; and \$55,000,000 to the Alabama Department of Transportation District 92 of the Southwest Region; appropriates the first \$70,000,000 in funds received by the state from any negotiated settlements to Medicaid; any remaining proceeds designated to repay the Alabama Trust Fund for amounts transferred to the State General Fund in fiscal years 2013, 2014, and 2015; provides procedures for incorporating the authority as well as members, officers, and directors of the authority; provides state income and property tax exemptions for all the income and property, as well as bonds or interest paid on such bonds, of the authority, along with all conveyances and all instruments by and to the authority; provides license, excise, and privilege tax exemptions; creates a special fund to be known as the "BP Settlement Fund", and provides for deposits into and withdrawals from the fund; modified repayment schedule for remaining amounts owed to the Alabama Trust Fund pursuant to the People's Trust Act.

*Effective Date:* September 8, 2016

## **Local Revenue Related Acts 2016 1<sup>st</sup> Special Session**

### **Act 2016-446 (HB 03)**

#### **Amends the Distribution of the Existing Baldwin County Privilege License Tax**

This act amends the current distribution of the existing Baldwin County privilege license tax on the leasing of tangible personal property and establishes the Baldwin County Capital Fund. Distribution of tax proceeds, as amended by Act 2016-446 should be distributed as 75% County General Fund with \$150,000 to Baldwin County Legislative Office; 12.5% Baldwin County Fund for Historic Blakely Authority; 12.5% Baldwin County Community Capital Fund.

*Effective Date:* October 1, 2016

### **Act 2016-465 (SB 01)**

#### **Repeals the Randolph County Industrial Development Council**

This act repeals the Randolph County Industrial Development Council, established by Act 2001-425; all funds from the council including, but not limited to, the portion of the additional tobacco taxes levied by Act 2003-213, shall be placed in a fund in the office of the county commission; authorizes the county commission to use the funds to make payments due on the indebtedness incurred by the Randolph County Industrial Development Council until such time a new council is established by the Legislature.

*Effective Date:* September 30, 2016

### **Act 2016-448 (HB 24)**

#### **Provides the Merging of the Lawrence Co. Revenue Commissioner Office Budgetary Operations**

This act allows the Lawrence County Revenue Commissioner to take actions to merge the budgetary operations of the Revenue Commissioner's office; the expenses shall be financed on a pro rata basis from the proceeds of any state, county, and municipal ad valorem taxes collected in the county.

*Effective Date:* August 30, 2016