

BLOUNT COUNTY

Posted 12/7/2016

Effective January 1, 2017.

Blount County has increased their sales and use taxes as shown below:

Sales & Use Taxes:	<u>OLD</u> <u>RATES</u>	<u>NEW</u> <u>RATES</u>
General Rate	2.000	3.000
Admissions to places of amusement and entertainment	2.000	3.000
Retail Selling Price of food for human consumption sold through vending machines	2.000	3.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	1.000	1.000
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.000	1.000
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers500	.500
Withdrawal fee for automotive vehicle dealers only	1.00	1.00

Your Blount County sales and use taxes may be remitted online through the Alabama Department of Revenue's online filing system My Alabama Taxes (MAT), the 'One Spot' to file: <http://revenue.alabama.gov/salestax/efiling.html>. If you have any questions about your Blount County taxes, please contact:

RDS
P. O. Box 830725
Birmingham, AL 35283-0725
1-800-556-7274

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE
Sales & Use Tax Division
P.O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490

BLOUNT COUNTY COMMISSION

220 SECOND AVENUE EAST, SUITE 106
ONEONTA, AL 35121



RESOLUTION 2016-11-01

BLOUNT COUNTY COMMISSION

A RESOLUTION, FOLLOWING THE AFFIRMATIVE REFERENDUM OF THE CITIZENS OF BLOUNT COUNTY, REGARDING THE APPROVAL OF THE MOVING BLOUNT COUNTY FORWARD INITIATIVE AND THE AUTHORIZATION OF A ONE PERCENT COUNTY-WIDE SALES TAX FOR THE BENEFIT OF COUNTY ROADS, SCHOOLS, FIRE DEPARTMENTS AND MUNICIPALITIES.

WHEREAS, the House Bill 436 was introduced and ultimately passed by the State of Alabama Legislature as Act No. 2016-196 (the "Enabling Law") in authorization of a referendum for the citizens of Blount County to vote whether or not to allow the Moving Blount County Forward Initiative which imposed a privilege license tax in an amount of one percent of gross sales and use on a County-wide basis.

WHEREAS, on November 8, 2016 voters in Blount County overwhelmingly voted to authorize said initiative to levy those certain additional taxes to benefit various and specific purposes throughout the County including fire departments, school systems, municipalities and the improvement of roadways.

WHEREAS, following the certification of the referendum, the subject tax may be imposed at the discretion of the Blount County Commission only if a majority of those casting ballots regarding the referendum cast a "yes" vote; and

WHEREAS, it is the intent of the Blount County Commission to approve and implement those authorizations so approved by the voters of Blount County Alabama pursuant to the Enabling Law.

NOW THEREFORE, as approved by the voters of Blount County, Alabama, **BE IT RESOLVED BY THE BLOUNT COUNTY COMMISSION AS FOLLOWS:**

1. The Recitals above are true and correct and are hereby included herein this Resolution as if fully set forth.
2. There is hereby levied, in addition to all other taxes, including, but not limited to, county and municipal gross receipts license taxes, and shall be collected a privilege license tax in an amount of one percent of gross sales and use on categories defined by the Alabama Department of Revenue as general, amusement, and vending throughout Blount County.
3. Additional sales and use tax on categories defined by the Alabama Department of Revenue as automotive, agricultural, and manufacturing machine is not authorized pursuant to the provisions of the Enabling Law or this Resolution.
4. As used in this Resolution, sales and use tax means a tax imposed by the state sales and use tax statutes and such other acts applicable to Blount County, including, but not limited to, Sections 40-23-1, 40-23-2, 40-23-3, 40-23-4, 40-23-60, 40-23-61, 40-23-62, and 40-23-63, Code of Alabama 1975.
5. The gross receipts for sales and use of any business and the gross proceeds of all sales which are presently exempt under the state sales and use tax statutes are exempt from the tax authorized by the Enabling Law and this Resolution.
6. The tax authorized to be levied by the Enabling law and this Resolution shall be collected at the same time and in the same manner as the state sales and use taxes are collected in the County.
7. ~~Each person engaging or continuing in a business subject to the tax authorized by the Enabling Law and this Resolution, and each casual sale, storage, use, or other consumption (sales or use) in this state that is subject to tax, shall add the sales or use price and collect from the purchaser the amount due by the taxpayer because of such sale or use.~~

8. It shall be unlawful for any person subject to the tax to fail to refuse to add the sales or use price and to collect the tax from the purchaser.
9. It shall be unlawful for any person subject to the sales or use tax to refund or offer to refund all or any part of the amount collected or to absorb or advertise directly or indirectly the absorption or refund of any portion of the tax.
10. The tax authorized by this Resolution and the Enabling law, as herein levied, shall constitute a debt due the County.
11. The tax, together with any interest and penalties, shall constitute and be secured by a lien upon the property of any person from whom the tax is due or who is required to collect the tax.
12. The County shall collect the tax, enforce the Enabling Law and this Resolution, and have and exercise all rights and remedies otherwise currently applicable or which may be provided for in the future for the collection of the sales and use taxes in the County.
13. All existing provisions of the sales and use tax statutes, whether imposed by state statutes or local act applicable to Blount County, with respect to the payment, assessment, and collection of the sales and use tax, making of reports, keeping and preserving records, penalties for failure to pay the tax, promulgating rules and regulations with respect to the sales and use tax, and the administration and enforcement of the sales and use taxes which are not inconsistent with the Enabling law and this Resolution shall apply to the tax authorized under the Enabling law and this Resolution. The County shall have and exercise the same powers, duties, and obligations with respect to the tax authorized under the Enabling law and this Resolution as imposed by the existing sales and use tax statutes, whether imposed by state statutes or local act.
14. All provisions of the existing sales and use tax statutes that are made applicable by the Enabling law and this Resolution, as well as the administration and enforcement of the Enabling law and this Resolution, are incorporated by reference and made part of the Enabling law and this Resolution as if fully set forth herein.
15. All taxes collected under the Enabling law and this Resolution shall be remitted to Blount County as all other sales and use taxes applicable to the County, whether imposed by state statutes or local act.
16. All net proceeds from the tax authorized by the Enabling law and this Resolution shall be distributed as follows:
 - a. The first fifty thousand dollars (\$50,000) collected annually shall be remitted to the Blount County Commission for disbursement equally to the fire departments with ISO ratings of 9 or below located within Blount County, which shall include the Blount County Rescue Squad.
 - b. Of the remaining proceeds, fifty percent (50%) to the Blount County Commission restricted to the general maintenance and construction of county roads and bridges classified as farm-to-market roadways, major or minor collectors, or other roadways that have previously received federal aid, with the first 100 miles of roadways so described, to be renovated pursuant to step two of the moving Blount County Forward Initiative, as adopted by the Blount County Commission, to be prioritized subject to final approval of the Blount County Commission. Cost of roadway projects so described thereafter shall be based on the percentage of total county road miles per district within the County allowing for a variance of seven and one-half percent (7.5%) per district per 10-year period.
 - c. Funds expended pursuant to this subdivision may not be used for county salaries, equipment, daily operational expenses, or employment expenses.
 - d. ~~Of the remaining proceeds, thirty three and one-third percent (33 1/3%) to the Blount County Board of Education to be divided between Blount County schools and Oneonta City schools, pro rata, based on student enrollment to be used only for capital improvement and construction or for the advancement of technology in education.~~
 - e. Of the remaining proceeds, sixteen and two-thirds percent (16 2/3%) to County municipalities which lie in whole or in part within Blount County, divided pro rata, based on the most recent

decennial census of those citizens who live within the boundaries of Blount County. These distributions may be used only for municipal road and bridge improvements and support of public education within the limits of municipalities within Blount County.

- 17. The provisions of this Resolution are severable. If any provision is held by a court of competent jurisdiction to be invalid or unconstitutional, it shall not affect the validity or constitutionality of the remaining provisions.
- 18. All resolutions or parts of resolution in conflict with the provisions of this Resolution are hereby rescinded.
- 19. The provisions of this Resolution shall be effective on the first day of January, 2017.

ADOPTED and APPROVED this the 16th day of November, 2016.

BLOUNT COUNTY COMMISSION:

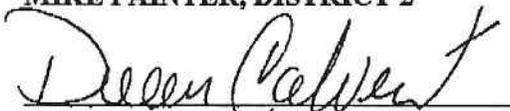


 CHRIS GREEN, CHAIRMAN

ALLEN ARMSTRONG, DISTRICT 1



 MIKE PAINTER, DISTRICT 2



 DEAN CALVERT, DISTRICT 3



 NICK WASHBURN, DISTRICT 4

ATTEST:



 ZAC MARSH, COUNTY ADMINISTRATOR

I, Zac Marsh, County Administrator of the Blount County Commission, hereby certify that the above Resolution was duly adopted by the County Commission of Blount County, Alabama at a regular meeting held on the 16th day of November, 2016.



 Zac Marsh, County Administrator

ACT #2016-1910

- 1 HB436
- 2 173526-8
- 3 By Representative Shedd (N & P)
- 4 RFD: Local Legislation
- 5 First Read: 17-MAR-16



HB436

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

ENROLLED, An Act,

Relating to Blount County; authorizing the county commission to levy an additional sales and use tax; providing for the collection, distribution, and use of the proceeds of the tax; and providing for a referendum on the issue.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. This act shall apply only to Blount County and be known as the Moving Blount County Forward Initiative.

Section 2. As used in this act, sales and use tax means a tax imposed by the state sales and use tax statutes and such other acts applicable to Blount County, including, but not limited to, Sections 40-23-1, 40-23-2, 40-23-3, 40-23-4, 40-23-60, 40-23-61, 40-23-62, and 40-23-63, Code of Alabama 1975.

Section 3. Subject to the approval of a majority of the electors voting at a referendum as provided for herein, the County Commission of Blount County may, upon a majority vote of the members, levy, in addition to all other taxes, including, but not limited to, county and municipal gross receipts license taxes, a privilege license tax in an amount up to one percent of gross sales and use on categories defined by the Alabama Department of Revenue as general, amusement, and vending. Additional sales and use tax on categories

HB436

1 defined by the Alabama Department of Revenue as automotive,
2 agricultural, and manufacturing machine is not authorized
3 pursuant to the provisions of this act.

4 The gross receipts for sales and use of any business
5 and the gross proceeds of all sales which are presently exempt
6 under the state sales and use tax statutes are exempt from the
7 tax authorized by this act.

8 Section 4. The tax authorized to be levied by this
9 act shall be collected at the same time and in the same manner
10 as the state sales and use taxes are collected in the county.

11 Section 5. Each person engaging or continuing in a
12 business subject to the tax authorized by this act, and each
13 casual sale, storage, use, or other consumption (sales or use)
14 in this state that is subject to tax, shall add the sales or
15 use price and collect from the purchaser the amount due by the
16 taxpayer because of such sale or use. It shall be unlawful for
17 any person subject to the tax to fail to add the
18 sales or use price and to collect the tax from the purchaser.

19 It shall be unlawful for any person subject to the
20 sales or use tax to refund or offer to refund all or any part
21 of the amount collected or to absorb or advertise directly or
22 indirectly the absorption or refund of any portion of the tax.

23 Section 6. The tax authorized by this act, if
24 levied, shall constitute a debt due the county. The tax,
25 together with any interest and penalties, shall constitute and

HB436

1 be secured by a lien upon the property of any person from whom
2 the tax is due or who is required to collect the tax. The
3 county shall collect the tax, enforce this act, and have and
4 exercise all rights and remedies otherwise currently
5 applicable or which may be provided for in the future for the
6 collection of the sales and use taxes in the county.

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

24 Section 8. All taxes collected under this act shall
25 be remitted to Blount County as all other sales and use taxes

HB436

1 applicable to the county, whether imposed by state statutes or
2 local act. All net proceeds from the tax authorized by this
3 act shall be distributed as follows:

4 (1) The first fifty thousand dollars (\$50,000)
5 collected annually shall be remitted to the Blount County
6 Commission for disbursement equally to the fire departments
7 with ISO ratings of 9 or below located within Blount County,
8 which shall include the Blount County Rescue Squad.

9 (2) Of the remaining proceeds, fifty percent (50%)
10 to the Blount County Commission restricted to the general
11 maintenance and construction of county roads and bridges
12 classified as farm-to-market roadways, major or minor
13 collectors, or other roadways that have previously received
14 federal aid, with the first 100 miles of roadways so
15 described, to be renovated pursuant to step two of the moving
16 Blount County Forward Initiative, as adopted by the Blount
17 County Commission, to be prioritized subject to final approval
18 of the Blount County Commission. Cost of roadway projects so
19 described thereafter shall be based on the percentage of total
20 county road miles per district within the county allowing for
21 a variance of seven and one-half percent (7.5%) per district
22 per 10-year period.

23 Funds expended pursuant to this subdivision may not
24 be used for county salaries, equipment, daily operational
25 expenses, or employment expenses.

HB436

1 (3) Of the remaining proceeds, thirty three and
2 one-third percent (33 1/3%) to the Blount County Board of
3 Education to be divided between Blount County schools and
4 Oneonta City schools, pro rata, based on student enrollment to
5 be used only for capital improvement and construction or for
6 the advancement of technology in education.

7 (4) Of the remaining proceeds, sixteen and
8 two-thirds percent (16 2/3%) to county municipalities which
9 lie in whole or in part within Blount County, divided pro
10 rata, based on the most recent decennial census of those
11 citizens who live within the boundaries of Blount County.
12 These distributions may be used only for municipal road and
13 bridge improvements and support of public education within the
14 limits of municipalities within Blount County.

15 Section 9. At the next general election held in the
16 county after the effective date of this act, the electors of
17 the county shall vote at a referendum on the approval of this
18 act. On the ballots used at the election, the proposition to
19 be voted on shall be stated substantially as follows:

20 "Do you favor authorizing the Blount County
21 Commission to levy a sales and use tax of one percent on
22 categories defined as general, amusement, and vending for the
23 purpose of paving county roads and maintaining bridges,
24 supporting the Blount County and Oneonta City schools,
25 providing support to county fire departments, and for

HB436

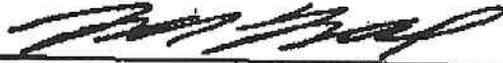
1 improving roads, bridges, or public education in the
2 municipalities of the county? Yes_____ No_____."

3 The results of the referendum shall be certified by
4 the judge of probate and forwarded to each member of the
5 Blount County Commission and the Blount County Legislative
6 Delegation. The tax may be imposed at the discretion of the
7 Blount County Commission only if a majority of those casting
8 ballots regarding the referendum cast a "yes" vote.

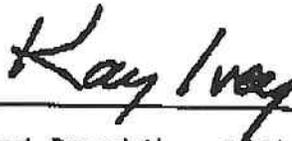
9 Section 10. This act shall become effective
10 immediately following its passage and approval by the
11 Governor, or its otherwise becoming law.

HB436

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17



Speaker of the House of Representatives



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 05-APR-16.

Jeff Woodard
Clerk

Senate

19-APR-16

Passed

APPROVED 4-26-16
TIME 4:00 PM


GOVERNOR

Alabama Secretary Of State

Act Num....: 2016-196
Bill Num...: H-436

RECONSIDERED _____ YEARS _____ NAYS _____
 SENATE ACTION _____

DATE: 4-5 2016
 RD 1 RFD 641

This Bill was referred to the Standing Committee of the Senate on 4-1 and was acted upon by such Committee in session and is by order of the Committee returned therefrom with a favorable report w/amd(s) _____ w/sub _____ w/eng sub _____ by a vote of _____ nays _____ abstain _____ this 7th day of April 2016 Chairperson David Reed

DATE: 4-12 2016
 RF FAV RD 2 CAL

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill, HB 436.
 YEARS 26 NAYS 0 A 3
 PATRICK HARRIS, Secretary

DATE: 4-9-16 RD 3 at length
 PASSED PASSED AS AMENDED
 YEARS 20 NAYS 0
 And was ordered returned forthwith to the House. PATRICK HARRIS, Secretary

DATE: _____ 20____
 INDEFINITELY POSTPONED YEARS _____ NAYS _____
 DATE: _____ 20____

Clerk 277
 HOUSE ACTION _____

DATE: 3-17 2016
 RD 1 RFD L

REPORT OF STANDING COMMITTEE
 This bill having been referred by the House to its standing committee on Social Security was acted upon by such committee in session, and returned therefrom to the House with the recommendation that it be Passed, w/amend(s) _____ w/sub _____ this 23 day of March, 2016. Chairperson Althea Pugh

DATE: 3-23 2016
 RF _____ RD 2 CAL _____

DATE: _____ 20____
 RE-REFERRED RE-COMMITTED
 Committee _____

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill, HB 436.
 YEARS 20 NAYS 0
 JEFF WOODARD,

NSOR	DIST. NO.
52	
53	<u>11</u>
54	
55	
56	
57	
58	
59	
60	
61	
62	
63	
64	
65	
66	
67	
68	
69	
70	
71	
72	
73	
74	
75	
76	
77	
78	
79	
80	
81	
82	
83	
84	
85	
86	
87	
88	
89	
90	
91	
92	
93	
94	
95	
96	
97	
98	
99	
100	