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June 28, 2018

MEMORANDUM

TO: Montgomery County Commission

FROM: Donald L. Mims *DLM*
County Administrator

SUBJECT: Information pertaining to the July 2, 2018
Montgomery County Commission Regular Meeting

The Commission meeting will be held on Monday, July 2, 2018, at 8:00 a.m. The Formal Session will begin at 9:30 a.m.

County offices will be closed on Wednesday, July 4, 2018 in observance of Independence Day.

The first Budget Hearing will be held Wednesday, July 18, 2018 at 8:30 a.m., in the Commission Conference Room.

The Montgomery County Commission meeting on July 23, 2018 will be held at Trenholm State Community College, Auditorium (Building D), Patterson Campus 3920 Troy Highway. The information session will begin at 5:00 p.m., followed by the formal session at 6:30 p.m.

Enclosed in your packet is a copy of the Unappropriated Balances for the Commissioners' Miscellaneous Appropriations.

1. County Commission Information Session Schedule for July 2, 2018

Waived Rules Items to Consider for Monday, July 2, 2018

2. Consider Authorization of Agreement between the Montgomery County Sheriff's Office, Montgomery County Commission, Autauga County Sheriff and Autauga County for Montgomery County to House and Feed Up to a Combined Total of (30) Juvenile Male Detainees from the Autauga County Detention Facility, Sheriff's Office
3. Consider Authorization of Master Agreement and Addenda with NASPO, a National Purchasing Cooperative for Vehicle Lifts and Garage Associated Equipment and Small Hand and Power Tools, Sheriff's Office

Items to Consider for the Monday, July 23, 2018 Montgomery County Commission Regular Meeting Agenda

4. Consider Authorization of Insolvents, Errors and Taxes in Litigation for 2017 and Uncollected Insolvents and Taxes in Litigation for Previous Year(s) and Related Resolution, Revenue Commissioner's Office (**Enclosed in your packet are additional attachments for this item**)
5. Consider Authorization of Proposed Amended Resolution regarding Taxpayers Bill of Rights, Tax and Audit Department
6. Consider Authorization of the 2018-2019 Annual Community Corrections Plan, Community Corrections
7. Consider Authorization of Modification Number 1 to the Subgrant Agreement for Low Income Weatherization Assistance Program, LIWAP-028-18, County Commission
8. Consider Authorization of Amendment Number 1 to Contract with Liberty Disposal regarding Dumpster Rental and Trash Collection Services at the Butler Community Center on a Monthly Basis at \$90.00 per month, Contract Number 51901-18B-014, Support Services
9. Consider Authorization to Recognize and Deny a Notice of Claim regarding Donna L. Watson, County Commission
10. Consider Authorization of Bid Award to Logo Branders, for Polo Shirts, Bid Number 52110-18B-022, Sheriff's Office
11. Consider Authorization to Participate in a Class Action Lawsuit to Recover Additional Sums under the Payments In Lieu of Taxes Act (PILT Act) for Fiscal Years 2015, 2016 and 2017, County Commission

General Information

12. Copy of 2017-2018 County Classification and Pay Study, Personnel Department
13. Copy of Email from Executive Director Tony A. Garrett with Central Alabama Crime Stoppers regarding a Public Announcement Campaign Targeting Youth and Violent Crime in Montgomery County
14. Copy of Letter from Senior Vice President of Corporate Development Ellen G. McNair with the Montgomery Area Chamber of Commerce regarding an Executive Session concerning a Commerce or Trade Matter

15. Copy of Letter from Grant Writer Regina Walker regarding a Second Series of Free Youth Fishing Classes
16. Copy of Media Advisory from Probate Judge's Office regarding Montgomery County Probate Offices to Change Hours of Operation
17. Copy of Letter from Montgomery Area Council On Aging (MACOA) requesting Funding in the Amount of \$30,000 to Pay Off the Remaining Loan for the Completed Kitchen Expansion for the Meals on Wheels Program
18. Copy of Email from Chairman James Dupree, Jr., with the Chemical Addictions Program regarding Property on Air Base Boulevard
19. Copy of Email from NACo regarding Win for Counties in Supreme Court Sales Tax Decision
20. Copy of Final Verbiage regarding Montgomery County Commission and the City of Montgomery contained in the Participation Agreement with One Place Family Justice Center
21. Copy of Memorandum regarding Carryover of Year-End Balances Remaining in Miscellaneous Appropriations for Education
22. Copy of 2019 Budget Calendar
23. Copy of Schedule of Upcoming Bids/Contract Renewals for July – September 2018

If you have any questions, please contact me.

Attachments

DLM/tn

COUNTY COMMISSION
INFORMATION SESSION SCHEDULE
FOR
JULY 2, 2018

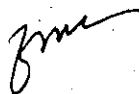
- 8:00 a.m. Prayer and Administrator's Briefing regarding the Agenda and Scheduled Attendees
- 8:05 a.m. Presiding Circuit Judge Johnny Hardwick Fifteenth Judicial Circuit – Update regarding Youth Facility
- 8:15 a.m. Personnel Director Carmen Douglas – Presentation regarding 2017-2018 County Classification and Pay Study (**General Information Item 12**)
- 8:20 a.m. Sheriff Derrick Cunningham – Presentation regarding Agreement between the Montgomery County Sheriff's Office, Montgomery County Commission, Autauga County Sheriff and Autauga County for Montgomery County to House and Feed Up to a Combined Total of (30) Juvenile Male Detainees from the Autauga County Detention Facility (**Waived Rules Item 2**), Participating Addendum to Master Agreements for Vehicle Lifts and Associated Equipment and Hand and Power Tools (**Waived Rules Item 3**), Central Alabama Crime Stoppers' Public Announcement Campaign Targeting Youth and Violent Crime in Montgomery County (**General Information Item 13**) and Second Series of Free Youth Fishing Classes (**General Information Item 15**)
- 8:25 a.m. Revenue Commissioner Janet Buskey – Presentation regarding Insolvents, Errors and Taxes in Litigation for 2017 and Uncollected Insolvents and Taxes in Litigation for Previous Year(s) and Related Resolution (**Future Agenda Item 4**)
- 8:30 a.m. Revenue Manager Terri Henderson – Presentation regarding Proposed Amended Resolution regarding Taxpayers Bill of Rights (**Future Agenda Item 5**)
- 8:35 a.m. Executive Director Paul Brown with Community Corrections – Presentation regarding the 2018-2019 Annual Community Corrections Plan (**Future Agenda Item 6**)
- 8:40 a.m. Chief Information and Technology Officer Lou Ialacci – Update regarding Information Systems Operations
- 8:45 a.m. County Engineer George Speake – Update regarding Engineering Operations
- 9:00 a.m. Senior Vice President of Corporate Development Ellen G. McNair and Director of Retention Jessica G. Horsley with the Montgomery Area Chamber of Commerce – Executive Session regarding Economic Development (**General Information Item 14**)
- 9:30 a.m. Formal Session
- 10:00 a.m. Founder Angela Stiff and Partner Brian Key with Copperwing – Presentation regarding Montgomery County Branding Campaign
- 10:30 a.m. Adjourn

June 27, 2018

MEMORANDUM

TO: Montgomery County Commission

FROM: Florence M. Cauthen
Deputy Administrator



SUBJECT: Autauga County Juveniles

The Autauga County Sheriff has requested that Autauga County juveniles who are charged as adults be housed in the Montgomery County Detention Facility. Attached is an agreement between Autauga and Montgomery Counties to house up to 30 juvenile inmates.

I respectfully request that rules be waived and approval of the agreement be added to the agenda.

AGREEMENT

THIS AGREEMENT made and entered into on this 1st day of July, 2018, by and between Sheriff Derrick T. Cunningham (hereinafter called Montgomery County Sheriff) and the County Commission of Montgomery County, Alabama, (hereinafter called Montgomery County), and Sheriff Joe Sedinger, Sheriff of Autauga County, Alabama, (hereinafter called Autauga County Sheriff) and the County Commission of Autauga County, Alabama (hereinafter called Autauga County).

STATEMENT OF AGREEMENT

Montgomery County will house and feed up to a combined total of (30) juvenile male detainees from the Autauga County Detention Facility.

Autauga County will pay Montgomery County the sum of \$30 per detainee per day. Said compensation will cover clothing, food, customary and routine medical expenses. Such per diem shall not include extraordinary cost for medical care such as cost of hospital, emergency room, security, outside specialist and special mediations, which are not customarily dispensed at the jail to local detainees, Montgomery County Detention Facility staff will have the authority to determine when an inmate is in need of medical and/or mental health treatment. Autauga County Sheriff's Office shall be responsible for all medical costs of the detainees and shall be liable for any actions taken by the detainees. Costs incurred for a health service provider and prescription medications for Autauga County detainees will be billed directly to Autauga County by the provider. Autauga County Sheriff agrees to transport and provide security for its detainees when requested for health services issues.

Autauga County will be invoiced monthly by the Montgomery County Sheriff's Officer for each Autauga County detainee on a per diem basis and payment will be made by Autauga County to the Montgomery County Commission on a timely basis.

Autauga County will be responsible for transporting its detainees to court for trial, hearings or other court proceedings. Autauga County will provide a list of individuals and schedules for court appearances to allow Montgomery County Detention Facility staff time to prepare detainees for transport.

All policies, procedures, discipline, operations and overall functions of the Montgomery County Detention Facility shall be under the authority and responsibility of the Sheriff of Montgomery County.

Montgomery County shall maintain its jail facility in accordance with all applicable State and Federal laws.

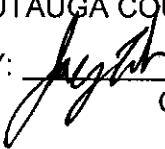
This Agreement shall be for a six (6) month period, beginning on July 1, 2018 and ending January 1, 2019, with an automatic six month renewal, provided funds are approved by the Autauga County Commission and provided Montgomery County Sheriff's Officer has not reached their full capacity. However, this Agreement may be terminated upon the giving to the other party sixty (60) days written notice of its intention to terminate this Agreement.

IN WITNESS WHEREOF, we have hereunto set our hands on the day and date first written above, and the signing of this Agreement signifies the acceptance of the terms and conditions as specified above.

MONTGOMERY COUNTY COMMISSION

BY: _____
Chairman

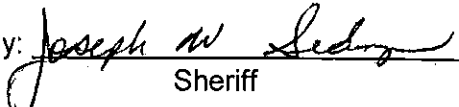
AUTAUGA COUNTY COMMISSION

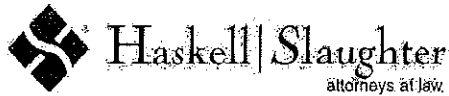
BY:  _____
Chairman

MONTGOMERY COUNTY SHERIFF

By: _____
Sheriff

AUTAUGA COUNTY SHERIFF

By:  _____
Sheriff



Haskell Slaughter Gallion & Walker, LLC
242 Winton M. Blount Loop
Montgomery, Alabama 36117
t. 334.265.8573 | f. 334.264.7945

TT6

MEMORANDUM

June 27, 2018

To: Donnie Mims
From: Thomas T. Gallion, III
Re: Agreement for Housing and Feeding Juvenile Male Detainees from
Autauga County

I have reviewed your memorandum of June 25, 2018, regarding an agreement between Montgomery County Sheriff, Montgomery County Commission, Autauga County Sheriff and Autauga County. The Agreement states "Montgomery County will house and feed up to a combined total of (30) juvenile male detainees from the Autauga County Detention Facility."

It is my opinion that the Agreement is in order and will be binding on all parties upon execution.

I am also of the opinion that the services provided for in this agreement are in the best interest of the public health, safety, education, and general welfare of the citizens of Montgomery County. I, therefore, see no reason why the agreement should not be executed if it is the desire of the Montgomery County Commission.

50051-317

June 27, 2018

MEMORANDUM

TO: Montgomery County Commission

FROM: Florence M. Cauthen
Deputy Administrator 

SUBJECT: NASPO Agreements

The Sheriff desires to purchase tools and equipment for the fleet maintenance shop from NASPO, a national purchasing cooperative. In order to make purchases from NASPO, a Participating Addendum to a Master Agreement must be executed by the Participating Entity, Montgomery County Commission. Attached are Master Agreements for Vehicle Lifts and Associated Equipment and Hand and Power Tools, as well as Participating Addenda.

The Master Agreement between NASPO for Small Hand and Power Tools expires in August 2018. In order for the Sheriff to make purchases at these discounted prices before the expiration of the Agreement, I respectfully request that rules be waived and approval of the Agreements and Addenda be added to the agenda.

PARTICIPATING ADDENDUM**VEHICLE LIFTS AND GARAGE ASSOCIATED EQUIPMENT**

Led by the State of Washington

Master Agreement #: **05316**Contractor: **SNAP-ON INDUSTRIAL**
(A DIVISION OF IDSC HOLDINGS LLC)Participating Entity: **MONTGOMERY COUNTY COMMISSION**

The following products or services are included in this contract portfolio:

- Removable Example: All products and accessories listed on the Contractor page of the NASPO ValuePoint website.

The following products or services are not included in this agreement:

- Removable Example: Product modifications.
- Removable Example: Installation services.

Master Agreement Terms and Conditions:

1. Scope: This addendum covers the Vehicle Lifts and Garage Associated Equipment led by the State of Washington for use by state agencies and other entities located in the Participating State [or State Entity] authorized by that State's statutes to utilize State contracts with the prior approval of the State's Chief Procurement Official.

Removable Instruction: Participating States should ensure that paragraph 2 properly defines the scope of participation. The model language in paragraph enables participation by all political subdivisions, institutions of higher education, and other entities included in the state's statewide contract program.

2. Participation: This NASPO ValuePoint Master Agreement may be used by all state agencies, institutions of higher institution, political subdivisions and other entities authorized to use statewide contracts in the State of [xxxxxx]. Issues of interpretation and eligibility for participation are solely within the authority of the State Chief Procurement Official.
3. Primary Contacts: The primary contact individuals for this Participating Addendum are as follows (or their named successors):

Contractor

Name:	Bobby Draper
Address:	2801 80 th Street, Kenosha, WI 53143
Telephone:	(985) 807-3111
Fax:	(425) 984-9014
Email:	robert.l.draper@snapon.com

VEHICLE LIFTS AND GARAGE ASSOCIATED EQUIPMENT

Led by the State of Washington

Participating Entity

Name:	Montgomery County Commission
Address:	P.O. Box 1667 Montgomery AL 36102
Telephone:	334-832-1269
Fax:	334-832-2533
Email:	MyrtleSingleton@mc-ala.org

4. PARTICIPATING ENTITY MODIFICATIONS OR ADDITIONS TO THE MASTER AGREEMENT

These modifications or additions apply only to actions and relationships within the Participating Entity.

Participating Entity must check one of the boxes below.

☒ No changes to the terms and conditions of the Master Agreement are required.

☐ The following changes are modifying or supplementing the Master Agreement terms and conditions:

[Removable Instruction: Insert text here to address specific changes to the terms and conditions. Indicate which section numbers of the Master Agreement are modified. If no changes are required, check the box above and delete this paragraph.]

5. Lease Agreements: *[If applicable, insert a statement about whether or not equipment lease agreement terms and conditions included in the Master Agreement have been approved for use by the Participating State and any restrictions or requirements for the use of the lease agreement language in the Master Agreement. If not applicable, mark Section 4 as "Reserved".]*
6. Subcontractors: All contractors, dealers, and resellers authorized in the State of [xxxxxx], as shown on the dedicated Contractor (cooperative contract) website, are approved to provide sales and service support to participants in the NASPO ValuePoint Master Agreement. The contractor's dealer participation will be in accordance with the terms and conditions set forth in the aforementioned Master Agreement.
7. Orders: Any order placed by a Participating Entity or Purchasing Entity for a product and/or service available from this Master Agreement shall be deemed to be a sale under (and governed by the prices and other terms and conditions) of the Master Agreement unless the parties to the order agree in writing that another contract or agreement applies to such order.

VEHICLE LIFTS AND GARAGE ASSOCIATED EQUIPMENT

Led by the State of Washington

IN WITNESS, WHEREOF, the parties have executed this Addendum as of the date of execution by both parties below.

Participating Entity: <i>Montgomery County</i>	Contractor:
Signature: <i>Commission</i>	Signature:
Name: <i>Elton N. Dean, Sr.</i>	Name:
Title: <i>Chairman</i>	Title:
Date:	Date:

[Additional signatures may be added if required by the Participating Entity]

For questions on executing a participating addendum, please contact:

NASPO ValuePoint

Cooperative Development Coordinator:
Telephone:
Email:

Ted Fosket
907 723-3360
tfosket@naspovaluepoint.org

**Please email fully executed PDF copy of this document
to**

PA@naspovaluepoint.org

**to support documentation of participation and posting
in appropriate data bases.**

MASTER CONTRACT

No. 05316

VEHICLE LIFTS AND GARAGE ASSOCIATED EQUIPMENT

For Use by Eligible Purchasers

By and Between

**STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES**



and

SNAP-ON INDUSTRIAL, A DIVISION OF IDSC HOLDINGS LLC

Dated February 10, 2017

MASTER CONTRACT

No. 05316

VEHICLE LIFTS AND GARAGE ASSOCIATED EQUIPMENT

This Master Contract ("Master Contract") is made and entered into by and between the State of Washington acting by and through the Department of Enterprise Services, a Washington State governmental agency ("Enterprise Services"), NASPO ValuePoint and Snap-on Industrial, a division of IDSC Holdings LLC, a Wisconsin limited liability company ("Contractor") and is dated as of February 10, 2017.

RECITALS

- A. Pursuant to Legislative direction codified in RCW chapter 39.26, Enterprise Services, on behalf of the State of Washington, is authorized to develop, solicit, and establish master contracts for goods and/or services for general use by Washington state agencies and certain other entities (eligible purchasers).
- B. On behalf of the State of Washington, Enterprise Services, as part of a competitive governmental procurement, issued Invitation For Bid No. 05316 dated November 18, 2016 regarding Vehicle Lifts and Garage Associated Equipment.
- C. Enterprise Services evaluated all responses to the Invitation For Bid and Identified Contractor as an/the apparent successful bidder.
- D. Enterprise Services has determined that entering into this Master Contract will meet the identified needs and be in the best interest of the State of Washington.
- E. The purpose of this Master Contract is to enable eligible purchasers to purchase the goods and/or services as set forth herein.

AGREEMENT

NOW THEREFORE, in consideration of the mutual promises, covenants, and conditions set forth herein, the parties hereto hereby agree as follows:

- 1. **TERM.** The term of this Master Contract is 2 Years (24 months), commencing February 10, 2017 and ending February 10, 2019 with the option to extend the contracts for an additional 36 months. The Master Contract is subject to earlier termination.
- 2. **NASPO VALUEPOINT PARTICIPATING ENTITIES.** States, should they so choose, may award Participating Addendums in order to access contract pricing under this Master Contract. Each state would be responsible for completing and signing a separate Participating Addendum with any of the Contractors awarded under this Master Contract.
- 3. **ELIGIBLE PURCHASERS.** This Master Contract may be utilized by any of the following types of entities in the State of Washington ("Purchaser"):
 - 3.1. **WASHINGTON STATE AGENCIES.** This Master Contract may be utilized by:
 - Washington state agencies, departments, offices, divisions, boards, and commission; and

- Any the following institutions of higher education: state universities, regional universities, state college, community colleges, and technical colleges.
- 3.2. **MCUA PARTIES.** This Master Contract also may be utilized by any of the following types of entities that have executed a Master Contract Usage Agreement with Enterprise Services:
- Political subdivisions (e.g., counties, cities, school districts, public utility districts);
 - Federal governmental agencies or entities;
 - Public-benefit nonprofit corporations (i.e., § 501(c)(3) nonprofit corporations that receive federal, state, or local funding); and
 - Federally-recognized Indian Tribes located in the State of Washington.
4. **SCOPE – INCLUDED GOODS/SERVICES AND PRICE.**
- 4.1. **CONTRACT SCOPE.** Pursuant to this Master Contract, Contractor is authorized to sell only those goods and/or services set forth in *Exhibit A – Included Goods/Services* for the prices set forth in *Exhibit B – Prices and Contractor entire catalog*. Contractor shall not represent to any Purchaser under this Master Contract that Contractor has contractual authority to sell any goods and/or services beyond those set forth in *Exhibit A – Included Goods/Services*.
- 4.2. **STATE'S ABILITY TO MODIFY SCOPE OF MASTER CONTRACT.** Subject to mutual agreement between the parties, Enterprise Services reserves the right to modify the goods and/or services included in this Master Contract; *Provided*, however, that any such modification shall be effective only upon thirty (30) days advance written notice; and *Provided further*, that any such modification must be within the scope of this Master Contract.
- 4.3. **PRICE CEILING.** Although Contractor may offer lower prices to Purchasers, during the term of this Master Contract, Contractor guarantees to provide the Goods/Services at no greater than the prices set forth in *Exhibit B – Prices for Goods/Services* (subject to economic adjustment as set forth herein).
- 4.4. **MASTER CONTRACT INFORMATION.** Enterprise Services shall maintain and provide information regarding this Master Contract, including scope and pricing, to eligible Purchasers.
5. **CONTRACTOR REPRESENTATIONS AND WARRANTIES.** Contractor makes each of the following representations and warranties as of the effective date of this Master Contract and at the time any order is placed pursuant to this Master Contract. If, at the time of any such order, Contractor cannot make such representations and warranties, Contractor shall not process any orders and shall, within three (3) business days notify Enterprise Services, in writing, of such breach.
- 5.1. **QUALIFIED TO DO BUSINESS.** Contractor represents and warrants that it is in good standing and qualified to do business in the State of Washington, that it possesses and shall keep current all required licenses and/or approvals, and that it is current, in full compliance, and has paid all applicable taxes owed to the State of Washington.
- 5.2. **SUSPENSION & DEBARMENT.** Contractor represents and warrants that neither it nor its principals or affiliates presently are debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in any governmental contract by any governmental department or agency within the United States.

- 5.3. **QUALITY OF GOODS OR SERVICES.** Contractor represents and warrants that any goods and/or services sold pursuant to this Master Contract shall be merchantable, shall conform to this Master Contract and Purchaser's Purchase Order, shall be fit and safe for the intended purposes, shall be free from defects in materials and workmanship, and shall be produced and delivered in full compliance with applicable law. Contractor further represents and warrants it has clear title to the goods and that the same shall be delivered free of liens and encumbrances and that the same do not infringe any third party patent. Upon breach of warranty, Contractor will repair or replace (at no charge to Purchaser) any goods and/or services whose nonconformance is discovered and made known to the Contractor. If, in Purchaser's judgment, repair or replacement is inadequate, or fails of its essential purpose, Contractor will refund the full amount of any payments that have been made. The rights and remedies of the parties under this warranty are in addition to any other rights and remedies of the parties provided by law or equity, including, without limitation, actual damages, and, as applicable and awarded under the law, to a prevailing party, reasonable attorneys' fees and costs.
- 5.4. **PROCUREMENT ETHICS & PROHIBITION ON GIFTS.** Contractor represents and warrants that it complies fully with all applicable procurement ethics restrictions including, but not limited to, restrictions against Contractor providing gifts or anything of economic value, directly or indirectly, to Purchasers' employees.
- 5.5. **WASHINGTON'S ELECTRONIC BUSINESS SOLUTION (WEBS).** Contractor represents and warrants that it is registered in Washington's Electronic Business Solution (WEBS), Washington's contract registration system and that, all of its information therein is current and accurate and that throughout the term of this Master Contract, Contractor shall maintain an accurate profile in WEBS.
- 5.6. **STATEWIDE PAYEE DESK.** Contractor represents and warrants that it is registered with the Statewide Payee Desk, which registration is a condition to payment.
- 5.7. **MASTER CONTRACT PROMOTION; ADVERTISING AND ENDORSEMENT.** Contractor represents and warrants that it shall use commercially reasonable efforts both to promote and market the use of this Master Contract with eligible Purchasers and to ensure that those entities that utilize this Master Contract are eligible Purchasers. Contractor understands and acknowledges that neither Enterprise Services nor Purchasers are endorsing Contractor's goods and/or services or suggesting that such goods and/or services are the best or only solution to their needs. Accordingly, Contractor represents and warrants that it shall make no reference to Enterprise Services, any Purchaser, or the State of Washington in any promotional material without the prior written consent of Enterprise Services.
- 5.8. **MASTER CONTRACT TRANSITION.** Contractor represents and warrants that, in the event this Master Contract or a similar contract, is transitioned to another contractor (e.g., Master Contract expiration or termination), Contractor shall use commercially reasonable efforts to assist Enterprise Services for a period of sixty (60) days to effectuate a smooth transition to another contractor to minimize disruption of service and/or costs to the State of Washington.

6. USING THE MASTER CONTRACT – PURCHASES.

- 6.1. ORDERING REQUIREMENTS.** Eligible Purchasers shall order goods and/or services from this Master Contract, consistent with the terms hereof and by using any ordering mechanism agreeable both to Contractor and Purchaser but, at a minimum, including the use of a purchase order. When practicable, Contractor and Purchaser also shall use telephone orders, email orders, web-based orders, and similar procurement methods (collectively "Purchaser Order"). All order documents must reference the Master Contract number. Contractors shall use secure website to complete contract purchases. The features and functions of the secure website created for use by customers under this contract shall include but shall not be limited to the following:
- Access by standard web browsers
 - Unique customer identifying log-in capabilities
 - Product information such as unit of measure, item status, price description and photos
 - Help functionality
 - Reflect current catalog/price list and contract pricing
 - Restricted to only those items that may be purchased under this contract by being identified as core items or are within the general product categories established by this contract
 - Shall not include any items that are specifically excluded from this contract
- 6.2. DELIVERY REQUIREMENTS.** Contractor must ensure that delivery of goods and/or services will be made as required by this Master Contract, the Purchase Order used by Purchasers, or as otherwise mutually agreed in writing between the Purchaser and Contractor. The following apply to all deliveries:
- (a) Contractor shall make all deliveries to the applicable delivery location specified in the Purchase Order. Such deliveries shall occur during Purchaser's normal work hours and within the time period mutually agreed in writing between Purchaser and Contractor at the time of order placement.
 - (b) Contractor shall ship all goods and/or services purchased pursuant to this Master Contract, freight charges prepaid by Contractor, F.O.B. destination, freight pre-paid Purchaser's specified destination with all transportation and handling charges included. Contractor shall bear all risk of loss, damage, or destruction of the goods and/or services ordered hereunder that occurs prior to delivery, except loss or damage attributable to Purchaser's fault or negligence.
 - (c) All packing lists, packages, instruction manuals, correspondence, shipping notices, shipping containers, and other written materials associated with this Master Contract shall be identified by the Master Contract number set forth on the cover of this Master Contract and the applicable Purchaser's Purchase Order number. Packing lists shall be enclosed with each shipment and clearly identify all contents and any backorders.

Snap-on Industrial SERVICE AND INSTALLATION LOCATIONS

Snap-on utilizes a centralized approach to coordinate in-field service and support nationwide. This approach coordinates our Field Service Technicians (FST) for the customers' specific location and product and centralizes warranty and service repair information. Accordingly, we have listed only the phone number for our central service office.

State	Location	Point of Contact	Phone Number	Area(s) of Responsibility	Delivery Lead Times
Alabama	Huntsville	M & W Equipment	800-225-5786	Installation and Service	14/60 ARO
Alabama	Andalusia	Covington Heavy Duty Parts Inc.	800-225-5786	Installation and Service	14/60 ARO
Alabama	Prattville	Durbin Auto Parts Inc.	800-225-5786	Installation and Service	14/60 ARO
Alabama	Lacey Spring	Auto Equipment Service LLC	800-225-5786	Installation and Service	14/60 ARO
Arizona	Tempe	Auto Serve Industries Inc.	800-225-5786	Installation and Service	14/60 ARO
Arkansas	Bradford	Weco Inc.	800-225-5786	Installation and Service	14/60 ARO
Arkansas	Bryant	K & S Automotive Equipment Services	800-225-5786	Installation and Service	14/60 ARO
California	Los Alamitos	Autolift Services	800-225-5786	Installation and Service	14/60 ARO
California	Simi Valley	Service Tech	800-225-5786	Installation and Service	14/60 ARO
California	Concord	Walker's Hydraulic Inc.	800-225-5786	Installation and Service	14/60 ARO
California	Simi Valley	Service Tech. Tool & Equipment Co.	800-225-5786	Installation and Service	14/60 ARO
California	Elverta	Sawyer Family Enterprises, Inc.	800-225-5786	Installation and Service	14/60 ARO
California	San Diego	Dar Fryer Hydraulics	800-225-5786	Installation and Service	14/60 ARO
California	San Jose	Central Equipment Service Co.	800-225-5786	Installation and Service	14/60 ARO
California	Huntington Beach	CBI	800-225-5786	Installation and Service	14/60 ARO
California	Costa Mesa	Bay Pro Auto Equipment	800-225-5786	Installation and Service	14/60 ARO
California	North Hollywood	Aldraulics	800-225-5786	Installation and Service	14/60 ARO
Colorado	Henderson	Acc Equipment & Supply	800-225-5786	Installation and Service	14/60 ARO

Colorado	Denver	Mcgee Company	800-225-5786	Installation and Service	14/60 ARO
Colorado	Denver	KLC Enterprises Inc.	800-225-5786	Installation and Service	14/60 ARO
Colorado	Grand Junction	Air Compressor Service	800-225-5786	Installation and Service	14/60 ARO
Connecticut	Bristol	Ray Jurgen, Inc.	800-225-5786	Installation and Service	14/60 ARO
Connecticut	Glastonbury	Rize Equipment LLC	800-225-5786	Installation and Service	14/60 ARO
Florida	Miami	Atlantic Auto Suppliers	800-225-5786	Installation and Service	14/60 ARO
Florida	Bonita Springs	Stubblefield Equipment Service Inc.	800-225-5786	Installation and Service	14/60 ARO
Florida	Miami	Preferred Hydraulics Solutions	800-225-5786	Installation and Service	14/60 ARO
Florida	Miami	Newman Equipment	800-225-5786	Installation and Service	14/60 ARO
Florida	Elkton	Molasses Junction Lifts	800-225-5786	Installation and Service	14/60 ARO
Florida	Winter Springs	Millennium Automotive Equipment	800-225-5786	Installation and Service	14/60 ARO
Florida	Okeechobee	Crates Automotive Resources & Solutions, Inc.	800-225-5786	Installation and Service	14/60 ARO
Florida	Branford	Certified Hydraulics Inc.	800-225-5786	Installation and Service	14/60 ARO
Florida	Palmetto	Anthem Equipment	800-225-5786	Installation and Service	14/60 ARO
Georgia	Macon	Rackman Equipment Co	800-225-5786	Installation and Service	14/60 ARO
Georgia	Cumming	Needham Equipment Co Inc.	800-225-5786	Installation and Service	14/60 ARO
Georgia	Chula	Duncan Automotive Service Equipment	800-225-5786	Installation and Service	14/60 ARO
Georgia	Norcross	American Carwash Equipment Supply	800-225-5786	Installation and Service	14/60 ARO
Illinois	Elk Grove Village	Rack'M Up Distributors Inc.	800-225-5786	Installation and Service	14/60 ARO
Illinois	Schaumburg	Millennium Automotive Equipment	800-225-5786	Installation and Service	14/60 ARO
Illinois	Batavia	Illini AutoLift & Equipment Inc.	800-225-5786	Installation and Service	14/60 ARO
Indiana	Maxwell	Indiana Automotive	800-225-5786	Installation and Service	14/60 ARO

		Equip.			
Indiana	Calver	Technical Systems ESP LLC	800-225-5786	Installation and Service	14/60 ARO
Indiana	Indianapolis	R.H. Cowan Co Inc.	800-225-5786	Installation and Service	14/60 ARO
Indiana	Elwood	C & J Service	800-225-5786	Installation and Service	14/60 ARO
Iowa	Oelwein	Tom's Automotive Equipment	800-225-5786	Installation and Service	14/60 ARO
Kansas	Valley Center	Ekstrom Enterprises	800-225-5786	Installation and Service	14/60 ARO
Kansas	Kansas City	Miller Tool	800-225-5786	Installation and Service	14/60 ARO
Kentucky	Ewing	Norman Story & Associates, Inc.	800-225-5786	Installation and Service	14/60 ARO
Kentucky	Louisville	Garage Equipment Plus	800-225-5786	Installation and Service	14/60 ARO
Louisiana	Baton Rouge	J & J Supply LLC	800-225-5786	Installation and Service	14/60 ARO
Louisiana	Baton Rouge	Equipment Service & Installation	800-225-5786	Installation and Service	14/60 ARO
Maine	Standish	My Lift Guy Inc.	800-225-5786	Installation and Service	14/60 ARO
Maine	Windham	Automotive Garage Tools LLC	800-225-5786	Installation and Service	14/60 ARO
Maryland	Baltimore	Ferguson Corporation	800-225-5786	Installation and Service	14/60 ARO
Maryland	Street	Chucks Lift, Lube & Pump Service	800-225-5786	Installation and Service	14/60 ARO
Maryland	Gaithers	Chesapeake Petroleum & Supply Co	800-225-5786	Installation and Service	14/60 ARO
Massachusetts	East Freetown	Chem Nut Equipment Inc.	800-225-5786	Installation and Service	14/60 ARO
Michigan	Nunica	All Automotive Equipment	800-225-5786	Installation and Service	14/60 ARO
Michigan	Romulus	Dows Equipment Sales & Scr.	800-225-5786	Installation and Service	14/60 ARO
Michigan	Carson City	Wright Equipment Service	800-225-5786	Installation and Service	14/60 ARO
Michigan	Saginaw	Statewide Equipment Inc.	800-225-5786	Installation and Service	14/60 ARO
Michigan	Ann Arbor	Allied Inc.	800-225-5786	Installation and Service	14/60 ARO
Minnesota	Big Lake	TSS Automotive Equipment Service	800-225-5786	Installation and Service	14/60 ARO

Missouri	St. Louis	NMG, Inc. Nichol Marketing	800-225- 5786	Installation and Service	14/60 ARO
Missouri	St Louis	Nichol Marketing Group	800-225- 5786	Installation and Service	14/60 ARO
Missouri	Stratford	King Automotive Equipment Inc.	800-225- 5786	Installation and Service	14/60 ARO
Missouri	Imperial	Imperial Lift Inc.	800-225- 5786	Installation and Service	14/60 ARO
Missouri	Marshall	Corky's Equipment	800-225- 5786	Installation and Service	14/60 ARO
Montana	Missoula	D & R Equipment, Inc.	800-225- 5786	Installation and Service	14/60 ARO
Nevada	Henderson	D & N Equipment Repair	800-225- 5786	Installation and Service	14/60 ARO
New Hampshire	Bow	All Seasons Equipment Inc.	800-225- 5786	Installation and Service	14/60 ARO
New Hampshire	Allentown	Liftch Automotive Equipment	800-225- 5786	Installation and Service	14/60 ARO
New Jersey	Sussex	S & M Equipment Company	800-225- 5786	Installation and Service	14/60 ARO
New Jersey	Mechuchen	Garik Automotive Equip.	800-225- 5786	Installation and Service	14/60 ARO
New Jersey	Chester	Don Longo Inc.	800-225- 5786	Installation and Service	14/60 ARO
New Jersey	Williamstown	Automotive Shop Equipment Specialists	800-225- 5786	Installation and Service	14/60 ARO
New Mexico	Albuquerque	Bob Kollar Enterprises	800-225- 5786	Installation and Service	14/60 ARO
New York	Ballston Spa	LIF-Tech Equipment Inc.	800-225- 5786	Installation and Service	14/60 ARO
New York	Castleton	Total Tool Ltd.	800-225- 5786	Installation and Service	14/60 ARO
New York	Esperance	Paul. E. Schlicht Construction Co.	800-225- 5786	Installation and Service	14/60 ARO
New York	Auburn	Capital Automotive Equip & Tech Inc.	800-225- 5786	Installation and Service	14/60 ARO
New York	Bohemia	Automotive Facility Service	800-225- 5786	Installation and Service	14/60 ARO
New York	Farmingdale	Ace Service Installation Corp	800-225- 5786	Installation and Service	14/60 ARO
North Carolina	Bryson City	Automotive Lifts Inc.	800-225- 5786	Installation and Service	14/60 ARO

North Carolina	Iron Station	Automotive Equipment Installation	800-225-5786	Installation and Service	14/60 ARO
Ohio	Columbus	CJM Solutions, LLC	800-225-5786	Installation and Service	14/60 ARO
Ohio	Delaware	Madden Services	800-225-5786	Installation and Service	14/60 ARO
Ohio	New Lexington	Hillis Equipment Repair LLC	800-225-5786	Installation and Service	14/60 ARO
Ohio	Columbus	C & J Maintenance	800-225-5786	Installation and Service	14/60 ARO
Ohio	Brunswick	Autobay Equipment	800-225-5786	Installation and Service	14/60 ARO
Oklahoma	Oklahoma City	Cable Automotive Equipment	800-225-5786	Installation and Service	14/60 ARO
Oklahoma	Oklahoma City	Autoquip Us Inc.	800-225-5786	Installation and Service	14/60 ARO
Oregon	Tigard	Shop Equipment Company	800-225-5786	Installation and Service	14/60 ARO
Pennsylvania	Cabot	Walborn Services	800-225-5786	Installation and Service	14/60 ARO
Pennsylvania	Tunkhannock	Mountainside Landscaping & Excavating	800-225-5786	Installation and Service	14/60 ARO
Pennsylvania	Hanover	Automotive Lift Services	800-225-5786	Installation and Service	14/60 ARO
Pennsylvania	New Britain	Automotive Equipment Service	800-225-5786	Installation and Service	14/60 ARO
Rhode Island	E. Greenwich	Jim Twony Sales & Service	800-225-5786	Installation and Service	14/60 ARO
South Carolina	Simpsonville	Quick Lift Service	800-225-5786	Installation and Service	14/60 ARO
South Carolina	Elko,	Equipment Service & Supply	800-225-5786	Installation and Service	14/60 ARO
South Carolina	Timmonsville	Carolina Jack & Lift Inc.	800-225-5786	Installation and Service	14/60 ARO
Texas	Bryan	Texas Fleet Outfitters	800-225-5786	Installation and Service	14/60 ARO
Texas	Argyle	Texaquip Inc.	800-225-5786	Installation and Service	14/60 ARO
Texas	Corpus Christi	South Texas Shop Equipment	800-225-5786	Installation and Service	14/60 ARO
Texas	Halton City	Quality Air & Lift Service	800-225-5786	Installation and Service	14/60 ARO
Texas	Houston	MTF Equipment Sales Inc.	800-225-5786	Installation and Service	14/60 ARO
Texas	San Antonio	Jacobs Equipment	800-225-5786	Installation and Service	14/60 ARO
Texas	Austin	Aer Equipment & Repair DBA American	800-225-5786	Installation and Service	14/60 ARO

Utah	North Salt Lake	Professional Automotive Eqpl.	800-225-5786	Installation and Service	14/60 ARO
Vermont	Highgate	A-1 Building & Equipment	800-225-5786	Installation and Service	14/60 ARO
Virginal	Fairfax	AJK Industries LLC	800-225-5786	Installation and Service	14/60 ARO
Virginia	Chesapeake	Ramsey Equipment	800-225-5786	Installation and Service	14/60 ARO
Virginia	Hemdon	Palut Master USA Inc.	800-225-5786	Installation and Service	14/60 ARO
Virginia	Manassas	Millennium Automotive Equipment	800-225-5786	Installation and Service	14/60 ARO
Virginia	Roanoke	Equipment Specialists & Supplies	800-225-5786	Installation and Service	14/60 ARO
Virginia	Ringgold	Countryside Service Center	800-225-5786	Installation and Service	14/60 ARO
Washington	Pasco	Lift Technologies Inc.	800-225-5786	Installation and Service	14/60 ARO
Washington	Snohomish	Bt Hydraulics	800-225-5786	Installation and Service	14/60 ARO
West Virginia	Bruceston Mills	Schaeffer & Sons	800-225-5786	Installation and Service	14/60 ARO
				Installation and Service	14/60 ARO

Snap-on Industrial MANUFACTURER CERTIFIED TECHNITIONS

Snap-on utilizes a centralized approach to coordinate in-field service and support nationwide. This approach coordinates our Field Service Technicians (FST) for the customers' specific location and product and centralizes warranty and service repair information. All technicians performing service and installation on Snap-on equipment are trained and certified. Accordingly, we have listed only the phone number for our central service office.

State	Location	Point of Contact	Phone Number	Area(s) of Responsibility
Alabama	Huntsville	M & W Equipment	800-225-5786	Installation and Service
Alabama	Andalusia	Covington Heavy Duty Parts Inc.	800-225-5786	Installation and Service
Alabama	Prattville	Durbin Auto Parts Inc.	800-225-5786	Installation and Service
Alabama	Lacey Spring	Auto Equipment Service LLC	800-225-5786	Installation and Service
Arizona	Tempe	Auto Serve Industries Inc.	800-225-5786	Installation and Service
Arkansas	Bradford	Weco Inc.	800-225-5786	Installation and Service
Arkansas	Bryant	K & S Automotive Equipment Services	800-225-5786	Installation and Service
California	Los Alamitos	Autolift Services	800-225-5786	Installation and Service
California	Simi Valley	Service Tech	800-225-5786	Installation and Service
California	Concord	Walker's Hydraulic Inc.	800-225-5786	Installation and Service
California	Simi Valley	Service Tech. Tool & Equipment Co.	800-225-5786	Installation and Service
California	Elverta	Sawyer Family Enterprises, Inc.	800-225-5786	Installation and Service
California	San Diego	Dar Fryer Hydraulics	800-225-5786	Installation and Service

California	San Jose	Central Equipment Service Co.	800-225-5786	Installation and Service
California	Huntington Beach	CBI	800-225-5786	Installation and Service
California	Costa Mesa	Bay Pro Auto Equipment	800-225-5786	Installation and Service
California	North Hollywood	Airdraulics	800-225-5786	Installation and Service
Colorado	Henderson	Ace Equipment & Supply	800-225-5786	Installation and Service
Colorado	Denver	Mcgee Company	800-225-5786	Installation and Service
Colorado	Denver	Klc Enterprises Inc.	800-225-5786	Installation and Service
Colorado	Grand Junction	Air Compressor Service	800-225-5786	Installation and Service
Connecticut	Bristol	Ray Jurgen, Inc.	800-225-5786	Installation and Service
Connecticut	Glastonbury	Rize Equipment LLC	800-225-5786	Installation and Service
Florida	Miami	Atlantic Auto Suppliers	800-225-5786	Installation and Service
Florida	Bonita Springs	Stubblefield Equipment Service Inc.	800-225-5786	Installation and Service
Florida	Miami	Preferred Hydraulics Solutions	800-225-5786	Installation and Service
Florida	Miami	Newman Equipment	800-225-5786	Installation and Service
Florida	Elkton	Molasses Junction Lifts	800-225-5786	Installation and Service
Florida	Winter Springs	Millennium Automotive Equipment	800-225-5786	Installation and Service
Florida	Okeechobee	Crates Automotive Resources & Solutions, Inc.	800-225-5786	Installation and Service
Florida	Branford	Certified Hydraulics Inc.	800-225-5786	Installation and Service
Florida	Palmetto	Anthem Equipment	800-225-5786	Installation and Service
Georgia	Macon	Rackman Equipment Co	800-225-5786	Installation and Service
Georgia	Cumming	Needham Equipment Co Inc.	800-225-5786	Installation and Service
Georgia	Chula	Duncan Automotive Service Equipment	800-225-5786	Installation and Service
Georgia	Norcross	American Carwash Equipment Supply	800-225-5786	Installation and Service
Illinois	Elk Grove Village	Rack'M Up Distributors Inc.	800-225-5786	Installation and Service
Illinois	Schaumburg	Millennium Automotive Equipment	800-225-5786	Installation and Service
Illinois	Batavia	Illini Autolift & Equipment Inc.	800-225-5786	Installation and Service
Indiana	Maxwell	Indiana Automotive Equip.	800-225-5786	Installation and Service
Indiana	Culver	Technical Systems ESP LLC	800-225-5786	Installation and Service
Indiana	Indianapolis	R.H. Cowan Co Inc.	800-225-5786	Installation and Service
Indiana	Elwood	C & J Service	800-225-5786	Installation and Service
Iowa	Oelwein	Tom's Automotive Equipment	800-225-5786	Installation and Service
Kansas	Valley Center	Ekstrom Enterprises	800-225-5786	Installation and Service
Kansas	Kansas City	Miller Tool	800-225-5786	Installation and Service
Kentucky	Ewing	Norman Story & Associates, Inc.	800-225-5786	Installation and Service
Kentucky	Louisville	Garage Equipment Plus	800-225-5786	Installation and Service
Louisiana	Baton Rouge	J & J Supply LLC	800-225-5786	Installation and Service
Louisiana	Baton Rouge	Equipment Service & Installation	800-225-5786	Installation and Service
Maine	Standish	My Lift Guy Inc.	800-225-5786	Installation and Service
Maine	Windham	Automotive Garage Tools LLC	800-225-5786	Installation and Service
Maryland	Baltimore	Ferguson Corporation	800-225-5786	Installation and Service
Maryland	Street	Chucks Lift, Lube & Pump Service	800-225-5786	Installation and Service
Maryland	Galthers	Chesapeake Petroleum & Supply Co	800-225-5786	Installation and Service
Massachusetts	East Freetown	Chem Nut Equipment Inc.	800-225-5786	Installation and Service
Michigan	Nunica	All Automotive Equipment	800-225-5786	Installation and Service
Michigan	Romulus	Dows Equipment Sales & Ser.	800-225-5786	Installation and Service
Michigan	Carson City	Wright Equipment Service	800-225-5786	Installation and Service
Michigan	Saginaw	Statewide Equipment Inc.	800-225-5786	Installation and Service

Michigan	Ann Arbor	Allied Inc.	800-225-5786	Installation and Service
Minnesota	Big Lake	TSS Automotive Equipment Service	800-225-5786	Installation and Service
Missouri	St. Louis	NMG, Inc. Nichol Marketing	800-225-5786	Installation and Service
Missouri	St. Louis	Nichol Marketing Group	800-225-5786	Installation and Service
Missouri	Stratford	King Automotive Equipment Inc.	800-225-5786	Installation and Service
Missouri	Imperial	Imperial Lift Inc.	800-225-5786	Installation and Service
Missouri	Marshall	Corky's Equipment	800-225-5786	Installation and Service
Montana	Missoula	D & R Equipment, Inc.	800-225-5786	Installation and Service
Nevada	Henderson	D & N Equipment Repair	800-225-5786	Installation and Service
New Hampshire	Bow	All Seasons Equipment Inc.	800-225-5786	Installation and Service
New Hampshire	Allenstown	Liftech Automotive Equipment	800-225-5786	Installation and Service
New Jersey	Sussex	S & M Equipment Company	800-225-5786	Installation and Service
New Jersey	Metuchen	Garik Automotive Equip	800-225-5786	Installation and Service
New Jersey	Chester	Don Longo Inc.	800-225-5786	Installation and Service
New Jersey	Williamstown	Automotive Shop Equipment Specialists	800-225-5786	Installation and Service
New Mexico	Albuquerque	Bob Kollar Enterprises	800-225-5786	Installation and Service
New York	Ballston Spa	LJF-Tech Equipment Inc.	800-225-5786	Installation and Service
New York	Castleton	Total Tool Ltd.	800-225-5786	Installation and Service
New York	Esperance	Paul E. Schlicht Construction Co.	800-225-5786	Installation and Service
New York	Auburn	Capital Automotive Equip & Tech Inc.	800-225-5786	Installation and Service
New York	Bohemia	Automotive Facility Service	800-225-5786	Installation and Service
New York	Farmingdale	Ace Service Installation Corp	800-225-5786	Installation and Service
North Carolina	Bryson City	Automotive Lifts Inc.	800-225-5786	Installation and Service
North Carolina	Iron Station	Automotive Equipment Installation	800-225-5786	Installation and Service
Ohio	Columbus	CIM Solutions, LLC	800-225-5786	Installation and Service
Ohio	Delaware	Madden Services	800-225-5786	Installation and Service
Ohio	New Lexington	Hillis Equipment Repair LLC	800-225-5786	Installation and Service
Ohio	Columbus	C & J Maintenance	800-225-5786	Installation and Service
Ohio	Brunswick	Autobay Equipment	800-225-5786	Installation and Service
Oklahoma	Oklahoma City	Cable Automotive Equipment	800-225-5786	Installation and Service
Oklahoma	Oklahoma City	Autoequip Us Inc.	800-225-5786	Installation and Service
Oregon	Tigard	Shop Equipment Company	800-225-5786	Installation and Service
Pennsylvania	Cabot	Walborn Services	800-225-5786	Installation and Service
Pennsylvania	Tunkhannock	Mountainside Landscaping & Excavating	800-225-5786	Installation and Service
Pennsylvania	Hanover	Automotive Lift Services	800-225-5786	Installation and Service
Pennsylvania	New Britain	Automotive Equipment Service	800-225-5786	Installation and Service
Rhode Island	E. Greenwich	Jim Twomey Sales & Service	800-225-5786	Installation and Service
South Carolina	Simpsonville	Quick Lift Service	800-225-5786	Installation and Service
South Carolina	Elko,	Equipment Service & Supply	800-225-5786	Installation and Service
South Carolina	Timmonsville	Carolina Jack & Lift Inc.	800-225-5786	Installation and Service
Texas	Bryan	Texas Fleet Outfitters	800-225-5786	Installation and Service
Texas	Argyle	Texaquip Inc.	800-225-5786	Installation and Service
Texas	Corpus Christi	South Texas Shop Equipment	800-225-5786	Installation and Service
Texas	Halton City	Quality Air & Lift Service	800-225-5786	Installation and Service
Texas	Houston	MTF Equipment Sales Inc.	800-225-5786	Installation and Service
Texas	San Antonio	Jacobs Equipment	800-225-5786	Installation and Service
Texas	Austin	Aer Equipment & Repair Dba American	800-225-5786	Installation and Service

		Equipment		
Utah	North Salt Lake	Professional Automotive Eqpt.	800-225-5786	Installation and Service
Vermont	Highgate	A-1 Building & Equipment	800-225-5786	Installation and Service
Virginia	Fairfax	Ajk Industries LLC	800-225-5786	Installation and Service
Virginia	Chesapeake	Ramsey Equipment	800-225-5786	Installation and Service
Virginia	Herndon	Paint Master Usa Inc.	800-225-5786	Installation and Service
Virginia	Manassas	Millennium Automotive Equipment	800-225-5786	Installation and Service
Virginia	Roanoke	Equipment Specialists & Supplies	800-225-5786	Installation and Service
Virginia	Ringgold	Countryside Service Center	800-225-5786	Installation and Service
Washington	Pasco	Lift Technologies Inc.	800-225-5786	Installation and Service
Washington	Snohomish	Et Hydraulics	800-225-5786	Installation and Service
West Virginia	Bruceton Mills	Schaeffer & Sons	800-225-5786	Installation and Service

6.3. **RECEIPT AND INSPECTION OF GOODS AND/OR SERVICES.** Goods and/or services purchased under this Master Contract are subject to Purchaser's reasonable inspection, testing, and approval at Purchaser's destination. Purchaser reserves the right to reject and refuse acceptance of goods and/or services that are not in accordance with this Master Contract and Purchaser's Purchase Order. Purchaser may charge Contractor for the cost of inspecting rejected goods. If there are any apparent defects in the goods and/or services at the time of delivery, Purchaser promptly will notify Contractor. At Purchaser's option, and without limiting any other rights, Purchaser may require Contractor to repair or replace, at Contractor's expense, any or all of the damaged goods and/or services or, at Purchaser's option, Purchaser may note any damage to the goods and/or services on the receiving report, decline acceptance, and deduct the cost of rejected goods and/or services from final payment. Payment for any goods under such Purchase Order shall not be deemed acceptance of the goods.

6.4. **ON SITE REQUIREMENTS.** While on Purchaser's premises, Contractor, its agents, employees, or subcontractors shall comply, in all respects, with Purchaser's physical, fire, access, or other security requirements.

7. INVOICING & PAYMENT.

7.1. **CONTRACTOR INVOICE.** Contractor shall submit to Purchaser's designated invoicing contact properly itemized invoices. Such invoices shall itemize the following:

- (a) Master Contract No. 05316 or other state's PA reference number
- (b) Contractor name, address, telephone number, and email address for billing issues (i.e., Contractor Customer Service Representative)
- (c) Contractor's Federal Tax Identification Number
- (d) Date(s) of delivery
- (e) Invoice amount; and
- (f) Payment terms, including any available prompt payment discounts.

Contractor's invoices for payment shall reflect accurate Master Contract prices. Invoices will not be processed for payment until receipt of a complete invoice as specified herein.

7.2. **PAYMENT.** Payment is the sole responsibility of, and will be made by, the Purchaser. Payment is due within thirty (30) days of invoice. If Purchaser fails to make timely

payment(s), Contractor may invoice Purchaser in the amount of one percent (1%) per month on the amount overdue or a minimum of \$1. Payment will not be considered late if a check or warrant is mailed within the time specified.

- 7.3. **OVERPAYMENTS.** Contractor promptly shall refund to Purchaser the full amount of any erroneous payment or overpayment. Such refunds shall occur within thirty (30) days of written notice to Contractor; *Provided*, however, that Purchaser shall have the right to elect to have either direct payments or written credit memos issued. If Contractor fails to make timely payment(s) or issuance of such credit memos, Purchaser may impose a one percent (1%) per month on the amount overdue thirty (30) days after notice to the Contractor.
- 7.4. **NO ADVANCE PAYMENT.** No advance payments shall be made for any products or services furnished by Contractor pursuant to this Master Contract.
- 7.5. **NO ADDITIONAL CHARGES.** Unless otherwise specified herein, Contractor shall not include or impose any additional charges including, but not limited to, charges for shipping, handling, or payment processing.
- 7.6. **TAXES/FEES.** Contractor promptly shall pay all applicable taxes on its operations and activities pertaining to this Master Contract. Failure to do so shall constitute breach of this Master Contract. Unless otherwise agreed, Purchaser shall pay applicable sales tax imposed by the State of Washington on purchased goods and/or services. Contractor, however, shall not make any charge for federal excise taxes and Purchaser agrees to furnish Contractor with an exemption certificate where appropriate.

8. CONTRACT MANAGEMENT.

- 8.1. **CONTRACT ADMINISTRATION & NOTICES.** Except for legal notices, the parties hereby designate the following contract administrators as the respective single points of contact for purposes of this Master Contract. Enterprise Services' contract administrator shall provide Master Contract oversight. Contractor's contract administrator shall be Contractor's principal contact for business activities under this Master Contract. The parties may change contractor administrators by written notice as set forth below.

Any notices required or desired shall be in writing and sent by U.S. mail, postage prepaid, or sent via email, and shall be sent to the respective addressee at the respective address or email address set forth below or to such other address or email address as the parties may specify in writing:

Enterprise Services
Attn: Phillip Saunders
Washington Dept. of Enterprise Services
PO Box 41411
Olympia, WA 98504-1411
Tel: (360) 407-7962
Email: Philip.Saunders@des.wa.gov

Contractor
Attn: Bobby Draper
Snap-on Industrial
15382 HWY 40
Folsom, LA 70437
Tel: (985) 807-3111
Email: bobby.l.draper@snapon.com

Notices shall be deemed effective upon the earlier of receipt, if mailed, or, if emailed, upon transmission to the designated email address of said addressee.

3-19

- 8.2. **CONTRACTOR CUSTOMER SERVICE REPRESENTATIVE.** Contractor shall designate a customer service representative (and inform Enterprise Services of the same) who shall be responsible for addressing Purchaser issues pertaining to this Master Contract.
- 8.3. **LEGAL NOTICES.** Any legal notices required or desired shall be in writing and delivered by U.S. certified mail, return receipt requested, postage prepaid, or sent via email, and shall be sent to the respective addressee at the respective address or email address set forth below or to such other address or email address as the parties may specify in writing:

Enterprise Services

Attn: Legal Services Manager
Washington Dept. of Enterprise Services
PO Box 41411
Olympia, WA 98504-1411
Email: greg.tolbert@des.wa.gov

Contractor

Attn: Andrea Ehlert
Contract Administration
2801 80th Street
Kenosha, Wisconsin 53143
Email: andrea.k.ehlert@snapon.com

Notices shall be deemed effective upon the earlier of receipt when delivered, or, if mailed, upon return receipt, or, if emailed, upon transmission to the designated email address of said addressee.

9. CONTRACTOR SALES REPORTING; VENDOR MANAGEMENT FEE; & CONTRACTOR REPORTS.

- 9.1. **MASTER CONTRACT SALES REPORTING.** Contractor shall report total Master Contract sales quarterly to Enterprise Services, as set forth below.
- (a) **Master Contract Sales Reporting System.** Contractor shall report quarterly Master Contract sales in Enterprise Services' Master Contract Sales Reporting System. Enterprise Services will provide Contractor with a login password and a vendor number. The password and vendor number will be provided to the Sales Reporting Representative(s) listed on Contractor's Bidder Profile.
 - (b) **Data.** Each sales report must identify every authorized Purchaser by name as it is known to Enterprise Services and its total combined sales amount invoiced during the reporting period (i.e., sales of an entire agency or political subdivision, not its individual subsections). The "Miscellaneous" option may be used only with prior approval by Enterprise Services. Upon request, Contractor shall provide contact information for all authorized purchasers specified herein during the term of the Master Contract. If there are no Master Contract sales during the reporting period, Contractor must report zero sales.

- (c) Due dates for Master Contract Sales Reporting. Quarterly Master Contract Sales Reports must be submitted electronically by the following deadlines for all sales Invoiced during the applicable calendar quarter:

FOR CALENDAR QUARTER ENDING	MASTER CONTRACT SALES REPORT DUE
March 31:	April 30
June 30:	July 31
September 30:	October 31
December 31:	January 31

- 9.2. **VENDOR MANAGEMENT FEE.** Contractor shall pay to Enterprise Services a vendor management fee ("VMF") of 0.74 percent on the purchase price for all Master Contract sales (the purchase price is the total invoice price less applicable sales tax).

- (a) The sum owed by Contractor to Enterprise Services as a result of the VMF is calculated as follows:

Amount owed to Enterprise Services = Total Master Contract sales Invoiced (not including sales tax) x .0074.

- (b) The VMF must be rolled into Contractor's current pricing. The VMF must not be shown as a separate line item on any invoice unless specifically requested and approved by Enterprise Services.
- (c) Enterprise Services will invoice Contractor quarterly based on Master Contract sales reported by Contractor. Contractors are not to remit payment until they receive an invoice from Enterprise Services. Contractor's VMF payment to Enterprise Services must reference this Master Contract number, work request number (if applicable), the year and quarter for which the VMF is being remitted, and the Contractor's name as set forth in this Master Contract, if not already included on the face of the check.
- (d) Failure to accurately report total net sales, to submit a timely usage report, or remit timely payment of the VMF, may be cause for Master Contract termination or the exercise of other remedies provided by law. Without limiting any other available remedies, the Parties agree that Contractor's failure to remit to Enterprise Services timely payment of the VMF shall obligate Contractor to pay to Enterprise Services, to offset the administrative and transaction costs incurred by the State to identify, process, and collect such sums, the sum of \$200.00 or twenty-five percent (25%) of the outstanding amount, whichever is greater, or the maximum allowed by law, if less.
- (e) Enterprise Services reserves the right, upon thirty (30) days advance written notice, to increase, reduce, or eliminate the VMF for subsequent purchases, and reserves the right to renegotiate Master Contract pricing with Contractor when any subsequent adjustment of the VMF might justify a change in pricing.

- 9.3. **ANNUAL MASTER CONTRACT SALES REPORT.** Contractor shall provide to Enterprise Services a detailed annual Master Contract sales report. Such report shall include, at a minimum:

Product description, part number or other Product Identifier, per unit quantities sold, and Master Contract price. This report must be provided in an electronic format that can be read by MS Excel.

- 9.4. **SMALL BUSINESS INCLUSION.** Upon Request by Enterprise Services, Contractor shall provide, within thirty (30) days, an Affidavit of Amounts Paid. Such Affidavit of Amounts Paid either shall state, if applicable, that Contractor still maintains its MWBE certification or state that its subcontractor(s) still maintain(s) its/their MWBE certification(s) and specify the amounts paid to each certified MWBE subcontractor under this Master Contract. Contractor shall maintain records supporting the Affidavit of Amounts Paid in accordance with this Master Contract's records retention requirements.

10. RECORDS RETENTION & AUDITS.

- 10.1. **RECORDS RETENTION.** Contractor shall maintain books, records, documents, and other evidence pertaining to this Master Contract and orders placed by Purchasers under it to the extent and in such detail as shall adequately reflect performance and administration of payments and fees. Contractor shall retain such records for a period of six (6) years following expiration or termination of this Master Contract or final payment for any order placed by a Purchaser against this Master Contract, whichever is later; *Provided*, however, that if any litigation, claim, or audit is commenced prior to the expiration of this period, such period shall extend until all such litigation, claims, or audits have been resolved.
- 10.2. **AUDIT.** Enterprise Services reserves the right to audit, or have a designated third party audit, applicable records to ensure that Contractor has properly invoiced Purchasers and that Contractor has paid all applicable contract management fees. Accordingly, Contractor shall permit Enterprise Services, any Purchaser, and any other duly authorized agent of a governmental agency, to audit, inspect, examine, copy and/or transcribe Contractor's books, documents, papers and records directly pertinent to this Master Contract or orders placed by a Purchaser under it for the purpose of making audits, examinations, excerpts, and transcriptions. This right shall survive for a period of six (6) years following expiration or termination of this Master Contract or final payment for any order placed by a Purchaser against this Master Contract, whichever is later; *Provided*, however, that if any litigation, claim, or audit is commenced prior to the expiration of this period, such period shall extend until all such litigation, claims, or audits have been resolved.
- 10.3. **OVERPAYMENT OF PURCHASES OR UNDERPAYMENT OF FEES.** Without limiting any other remedy available to any Purchaser, Contractor shall (a) reimburse Purchasers for any overpayments inconsistent with the terms of this Master Contract or orders, at a rate of 125% of such overpayments, found as a result of the examination of the Contractor's records; and (b) reimburse Enterprise Services for any underpayment of fees, at a rate of 125% of such fees found as a result of the examination of the Contractor's records (e.g., If Contractor underpays the Vendor Management Fee by \$500, Contractor would be required to pay to Enterprise Services $\$500 \times 1.25 = \625).

11. INSURANCE.

- 11.1. **REQUIRED INSURANCE.** During the Term of this Master Contract, Contractor, at its expense, shall maintain in full force and effect the insurance coverages set forth in *Exhibit C – Insurance Requirements*.
- 11.2. **WORKERS COMPENSATION.** Contractor shall comply with applicable workers compensation statutes and regulations (e.g., RCW Title 51, Industrial Insurance). If Contractor fails to provide Industrial Insurance coverage or fails to pay premiums or penalties on behalf of its employees as may be required by law, Enterprise Services may terminate this Master Contract. This provision does not waive any of the Washington State Department of Labor and Industries (L&I) rights to collect from Contractor. In addition, Contractor waives its immunity under RCW Title 51 to the extent it is required to indemnify, defend, and hold harmless the State of Washington and its agencies, officials, agents, or employees.

12. CLAIMS.

- 12.1. **ASSUMPTION OF RISKS; CLAIMS BETWEEN THE PARTIES.** Contractor assumes sole responsibility and all risks of personal injury or property damage to itself and its employees, agents, and Contractors in connection with Contractor's operations under this Master Contract. Enterprise Services has made no representations regarding any factor affecting Contractor's risks. Contractor shall pay for all damage to any Purchaser's property resulting directly or indirectly from its acts or omissions under this Master Contract, even if not attributable to negligence by Contractor or its agents.
- 12.2. **THIRD-PARTY CLAIMS; INDEMNITY.** To the fullest extent permitted by law, Contractor shall defend, indemnify, and hold harmless Enterprise Services and any Purchaser and their employees and agents from and against all claims, demands, judgments, assessments, damages, penalties, fines, costs, liabilities or losses including, without limitation, sums paid in settlement of claims, attorneys' fees, consultant fees, and expert fees (collectively "claims") arising from any act or omission of Contractor or its successors, agents, and subcontractors under this Master Contract, except claims caused solely by Enterprise Services or any Purchasers' negligence. Contractor shall take all steps needed to keep Purchaser's property free of liens arising from Contractor's activities, and promptly obtain or bond the release of any such liens that may be filed.

- 13. **DISPUTE RESOLUTION.** The parties shall cooperate to resolve any dispute pertaining to this Master Contract efficiently, as timely as practicable, and at the lowest possible level with authority to resolve such dispute. If, however, a dispute persists and cannot be resolved, it may be escalated within each organization. In such situation, upon notice by either party, each party, within five (5) business days shall reduce its description of the dispute to writing and deliver it to the other party. The receiving party then shall have three (3) business days to review and respond in writing. In the event that the parties cannot then agree on a resolution of the dispute, the parties shall schedule a conference between the respective senior manager of each organization to attempt to resolve the dispute. In the event the parties cannot agree, either party may resort to court to resolve the dispute.

14. SUSPENSION & TERMINATION; REMEDIES.

- 14.1. **SUSPENSION & TERMINATION FOR DEFAULT.** Enterprise Services may suspend Contractor's operations under this Master Contract immediately by written cure notice of any default.

Suspension shall continue until the default is remedied to Enterprise Services' reasonable satisfaction; *Provided*, however, that, if after thirty (30) days from such a suspension notice, Contractor remains in default, Enterprise Services may terminate Contractor's rights under this Master Contract. All of Contractor's obligations to Enterprise Services and Purchasers survive termination of Contractor's rights under this Master Contract, until such obligations have been fulfilled.

14.2. DEFAULT. Each of the following events shall constitute default of this Master Contract by Contractor:

- (a) Contractor fails to perform or comply with any of the terms or conditions of this Master Contract including, but not limited to, Contractor's obligation to pay contract management fees when due;
- (b) Contractor breaches any representation or warranty provided herein; or
- (c) Contractor enters into proceedings relating to bankruptcy, whether voluntary or involuntary.

14.3. REMEDIES FOR DEFAULT.

- (a) Enterprise Services' rights to suspend and terminate Contractor's rights under this Master Contract are in addition to all other available remedies.
- (b) In the event of termination for default, Enterprise Services may exercise any remedy provided by law including, without limitation, the right to procure for all Purchasers replacement goods and/or services. In such event, Contractor shall be liable to Enterprise Services for damages as authorized by law including, but not limited to, any price difference between the Master Contract price and the replacement or cover price as well as any administrative and/or transaction costs directly related to such replacement procurement – e.g., the cost of the competitive procurement.

14.4. LIMITATION ON DAMAGES. Notwithstanding any provision to the contrary, the parties agree that in no event shall any party or Purchaser be liable to the other for exemplary or punitive damages.

14.5. GOVERNMENTAL TERMINATION.

- (a) **Termination for Withdrawal of Authority.** Enterprise Services may suspend or terminate this Master Contract if, during the term hereof, Enterprise Services' procurement authority is withdrawn, reduced, or limited such that Enterprise Services, in its judgment, would lack authority to enter into this Master Contract; *Provided*, however, that such suspension or termination for withdrawal of authority shall only be effective upon twenty (20) days prior written notice; and *Provided further*, that such suspension or termination for withdrawal of authority shall not relieve any Purchaser from payment for goods and/or services already ordered as of the effective date of such notice. Except as stated in this provision, in the event of such suspension or termination for withdrawal of authority, neither Enterprise Services nor any Purchaser shall have any obligation or liability to Contractor.
- (b) **Termination for Convenience.** Enterprise Services, for convenience, may terminate this Master Contract; *Provided*, however, that such termination for convenience must, in Enterprise Services' judgment, be in the best interest of the State of Washington; and *Provided further*, that such termination for convenience shall only

3-24

be effective upon sixty (60) days prior written notice; and *Provided further*, that such termination for convenience shall not relieve any Purchaser from payment for goods and/or services already ordered as of the effective date of such notice. Except as stated in this provision, in the event of such termination for convenience, neither Enterprise Services nor any Purchaser shall have any obligation or liability to Contractor.

- 14.6. **TERMINATION PROCEDURE.** Regardless of basis, in the event of suspension or termination (in full or in part), the parties shall cooperate to ensure an orderly and efficient suspension or termination. Accordingly, Contractor shall deliver to Purchasers all goods and/or services that are complete (or with approval from Enterprise Services, substantially complete) and Purchasers shall inspect, accept, and pay for the same in accordance with this Master Contract and the applicable Purchase Order. Unless directed by Enterprise Services to the contrary, Contractor shall not process any orders after notice of suspension or termination inconsistent therewith.

15. GENERAL PROVISIONS.

- 15.1. **TIME IS OF THE ESSENCE.** Time is of the essence for each and every provision of this Master Contract.
- 15.2. **COMPLIANCE WITH LAW.** Contractor shall comply with all applicable law.
- 15.3. **INTEGRATED AGREEMENT.** This Master Contract constitutes the entire agreement and understanding of the parties with respect to the subject matter and supersedes all prior negotiations, representations, and understandings between them. There are no representations or understandings of any kind not set forth herein.
- 15.4. **AMENDMENT OR MODIFICATION.** Except as set forth herein, this Master Contract may not be amended or modified except in writing and signed by a duly authorized representative of each party hereto.
- 15.5. **AUTHORITY.** Each party to this Master Contract, and each individual signing on behalf of each party, hereby represents and warrants to the other that it has full power and authority to enter into this Master Contract and that its execution, delivery, and performance of this Master Contract has been fully authorized and approved, and that no further approvals or consents are required to bind such party.
- 15.6. **NO AGENCY.** The parties agree that no agency, partnership, or joint venture of any kind shall be or is intended to be created by or under this Master Contract. Neither party is an agent of the other party nor authorized to obligate it.
- 15.7. **ASSIGNMENTS.** Contractor may not assign its rights under this Master Contract without Enterprise Services' prior written consent and Enterprise Services may consider any attempted assignment without such consent to be void; *Provided*, however, that, if Contractor provides written notice to Enterprise Services within thirty (30) days, Contractor may assign its rights under this Master Contract in full to any parent, subsidiary, or affiliate of Contractor that controls or is controlled by or under common control with Contractor, is merged or consolidated with Contractor, or purchases a majority or controlling interest in the ownership or assets of Contractor. Unless otherwise agreed, Contractor guarantees prompt performance of all obligations under this Master Contract notwithstanding any prior assignment of its rights.

- 15.8. **BINDING EFFECT; SUCCESSORS & ASSIGNS.** This Master Contract shall be binding upon and shall inure to the benefit of the parties hereto and their respective successors and assigns.
- 15.9. **PUBLIC INFORMATION.** This Master Contract and all related documents are subject to public disclosure as required by Washington's Public Records Act, RCW chapter 42.56.
- 15.10. **ASSIGNMENT OF ANTITRUST RIGHTS REGARDING PURCHASED GOODS/SERVICES.** Contractor irrevocably assigns to Enterprise Services, on behalf of the State of Washington, any claim for relief or cause of action which the Contractor now has or which may accrue to the Contractor in the future by reason of any violation of state or federal antitrust laws in connection with any goods and/or services provided in Washington for the purpose of carrying out the Contractor's obligations under this Master Contract, including, at Enterprise Services' option, the right to control any such litigation on such claim for relief or cause of action.
- 15.11. **FEDERAL FUNDS.** To the extent that any Purchaser uses federal funds to purchase goods and/or services pursuant to this Master Contract, such Purchaser shall specify, with its order, any applicable requirement or certification that must be satisfied by Contractor at the time the order is placed or upon delivery.
- 15.12. **SEVERABILITY.** If any provision of this Master Contract is held to be invalid or unenforceable, such provision shall not affect or invalidate the remainder of this Master Contract, and to this end the provisions of this Master Contract are declared to be severable. If such invalidity becomes known or apparent to the parties, the parties agree to negotiate promptly in good faith in an attempt to amend such provision as nearly as possible to be consistent with the intent of this Master Contract.
- 15.13. **WAIVER.** Failure of either party to insist upon the strict performance of any of the terms and conditions hereof, or failure to exercise any rights or remedies provided herein or by law, or to notify the other party in the event of breach, shall not release the other party of any of its obligations under this Master Contract, nor shall any purported oral modification or rescission of this Master Contract by either party operate as a waiver of any of the terms hereof. No waiver by either party of any breach, default, or violation of any term, warranty, representation, contract, covenant, right, condition, or provision hereof shall constitute waiver of any subsequent breach, default, or violation of the same or other term, warranty, representation, contract, covenant, right, condition, or provision.
- 15.14. **SURVIVAL.** All representations, warranties, covenants, agreements, and indemnities set forth in or otherwise made pursuant to this Master Contract shall survive and remain in effect following the expiration or termination of this Master Contract, *Provided*, however, that nothing herein is intended to extend the survival beyond any applicable statute of limitations periods.
- 15.15. **GOVERNING LAW.** The validity, construction, performance, and enforcement of this Master Contract shall be governed by and construed in accordance with the laws of the State of Washington, without regard to its choice of law rules.
- 15.16. **JURISDICTION & VENUE.** In the event that any action is brought to enforce any provision of this Master Contract, the parties agree to submit to exclusive in personam jurisdiction in Thurston County Superior Court for the State of Washington and agree that in any such action venue shall lie exclusively at Olympia, Washington.
- 15.17. **ATTORNEYS' FEES.** Should any legal action or proceeding be commenced by either party in order to enforce this Master Contract or any provision hereof, or in connection with any

alleged dispute, breach, default, or misrepresentation in connection with any provision herein contained, the prevailing party shall be entitled to recover reasonable attorneys' fees and costs incurred in connection with such action or proceeding, including costs of pursuing or defending any legal action, including, without limitation, any appeal, discovery, or negotiation and preparation of settlement arrangements, in addition to such other relief as may be granted.

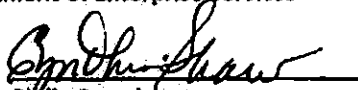
- 15.18. **FAIR CONSTRUCTION & INTERPRETATION.** The provisions of this Master Contract shall be construed as a whole according to their common meaning and not strictly for or against any party and consistent with the provisions contained herein in order to achieve the objectives and purposes of this Master Contract. Each party hereto and its counsel has reviewed and revised this Master Contract and agrees that the normal rules of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be construed in the interpretation of this Master Contract. Each term and provision of this Master Contract to be performed by either party shall be construed to be both a covenant and a condition.
- 15.19. **FURTHER ASSURANCES.** In addition to the actions specifically mentioned in this Master Contract, the parties shall each do whatever may reasonably be necessary to accomplish the transactions contemplated in this Master Contract including, without limitation, executing any additional documents reasonably necessary to effectuate the provisions and purposes of this Master Contract.
- 15.20. **EXHIBITS.** All exhibits referred to herein are deemed to be incorporated in this Master Contract in their entirety.
- 15.21. **CAPTIONS & HEADINGS.** The captions and headings in this Master Contract are for convenience only and are not intended to, and shall not be construed to, limit, enlarge, or affect the scope or intent of this Master Contract nor the meaning of any provisions hereof.
- 15.22. **ELECTRONIC SIGNATURES.** A signed copy of this Master Contract or any other ancillary agreement transmitted by facsimile, email, or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original executed copy of this Master Contract or such other ancillary agreement for all purposes.
- 15.23. **COUNTERPARTS.** This Master Contract may be executed in any number of counterparts, each of which shall be deemed an original and all of which counterparts together shall constitute the same instrument which may be sufficiently evidenced by one counterpart. Execution of this Master Contract at different times and places by the parties shall not affect the validity thereof so long as all the parties hereto execute a counterpart of this Master Contract.

EXECUTED as of the date and year first above written.

STATE OF WASHINGTON
Department of Enterprise Services

SNAP-ON INDUSTRIAL, A DIVISION OF IDSC HOLDINGS LLC

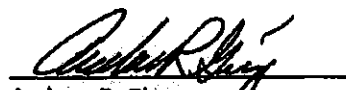
By:


Philip Saunders

Its:

Contract Specialist

By:


Andrew R. Ginger

Its:

President, Industrial

*Procurement
Superior
2/10/17*

EXHIBIT A

INCLUDED GOODS/SERVICES



PRICES FOR GOODS/SERVICES

Insert Website Here

1. **CATALOG PRICING AVAILABILITY.** Contractor shall provide Catalog/price lists in both hard copy list and electronic (web-based).
2. **NEW TECHNOLOGY AND NEW PRODUCTS.** Should Contractors want to offer new technology lifts that are not specifically called for on a Vehicle Lift or Garage Associated Equipment category, contractors must submit to the Contract Administrator for review. All additional items must meet contract specifications, terms and conditions. For each additional item, fully identify power, modifications, payload, option restrictions and added delivery time. After award, new, improved, or updated products may become available. Bidders will be allowed to request to substitute items, within their awarded categories. Substituted items must beat contract specifications, terms and conditions. Substitutions and pricing will be at the sole discretion of the Contract Administrator and through written mutual agreement.
3. **Several NASPO ValuePoint Participating Entities** currently maintain separate SciQuest eMarketplaces, these Participating Entities do enable certain NASPO ValuePoint Cooperative Contracts. In the event one of these entities elects to use this NASPO ValuePoint Cooperative Contract (available through the eMarket Center) but publish to their own eMarketplace, the Contractor agrees to work in good faith with the entity and NASPO ValuePoint to implement the catalog. NASPO ValuePoint does not anticipate that this will require substantial additional efforts by the Contractor; however, the supplier agrees to take commercially reasonable efforts to enable such separate SciQuest catalogs.

INSURANCE REQUIREMENTS

1. **INSURANCE OBLIGATION.** During the Term of this Master Contract, Contractor obtain and maintain in full force and effect, at Contractor's sole expense, the following insurance coverages:
 - a. **COMMERCIAL GENERAL LIABILITY INSURANCE.** Commercial General Liability Insurance (and, if necessary, commercial umbrella liability insurance) covering Bodily Injury and Property Damage on an 'occurrence form' in the amount of not less than \$1,000,000 per occurrence and \$2,000,000 general aggregate. This coverage shall include Contractual Liability insurance for the indemnity provided under this Master Contract.

The limits of all insurance required to be provided by Contractor shall be no less than the minimum amounts specified. Coverage in the amounts of these minimum limits, however, shall not be construed to relieve Contractor from liability in excess of such limits.

A cross-liability clause or separation of insured condition shall be included in all general liability, professional liability, pollution, and errors and omissions policies required by this Master Contract.

2. **INSURANCE CARRIER RATING.** Coverages provided by the Contractor must be underwritten by an insurance company deemed acceptable to the State of Washington's Office of Risk Management. Insurance coverage shall be provided by companies authorized to do business within the State of Washington and rated A- Class VII or better in the most recently published edition of Best's Insurance Rating. Enterprise Services reserves the right to reject all or any insurance carrier(s) with an unacceptable financial rating.
3. **ADDITIONAL INSURED.** Except for Works' Compensation, Professional Liability, Personal Automobile Liability, and Pollution Liability Insurance, all required insurance shall include the State of Washington and all authorized Purchasers (and their agents, officers, and employees) as an Additional Insured evidenced by copy of the Additional Insured Endorsement attached to the Certificate of Insurance on such insurance policies.
4. **CERTIFICATE OF INSURANCE.** Upon request by Enterprise Services, Contractor shall furnish to Enterprise Services, as evidence of the insurance coverage required by this Master Contract, a certificate of insurance satisfactory to Enterprise Services that insurance, in the above-stated kinds and minimum amounts, has been secured. A renewal certificate shall be delivered to Enterprise Services no less than ten (10) days prior to coverage expiration. Failure to provide proof of insurance, as required, will result in contract cancellation. All policies and certificates of insurance shall include the Master Contract number stated on the cover of this Master Contract.
5. **PRIMARY COVERAGE.** Contractor's insurance shall apply as primary and shall not seek contribution from any insurance or self-insurance maintained by, or provided to, the additional insureds listed above including, at a minimum, the State of Washington and/or any Purchaser. All insurance or self-insurance of the State of Washington and/or Purchasers shall be excess of any insurance provided by Contractor or subcontractors.

6. **SUBCONTRACTORS.** Contractor shall include all subcontractors as Insureds under all required insurance policies, or shall furnish separate Certificates of Insurance and endorsements for each subcontractor. Each subcontractor must comply fully with all Insurance requirements stated herein. Failure of any subcontractor to comply with insurance requirements does not limit Contractor's liability or responsibility.
7. **WAIVER OF SUBROGATION.** Contractor waives all rights of subrogation against the State of Washington and any Purchaser for the recovery of damages to the extent such damages are or would be covered by the Insurance specified herein.
8. **NOTICE OF CHANGE OR CANCELLATION.** There shall be no cancellation, material change, exhaustion of aggregate limits, or intent not to renew Insurance coverage, either in whole or in part, without at least sixty (60) days prior written Legal Notice by Contractor to Enterprise Services. Failure to provide such notice, as required, shall constitute default by Contractor. Any such written notice shall include the Master Contract number stated on the cover of this Master Contract.

EXHIBIT D

NASPO VALUEPOINT TERMS AND CONDITIONS



EXHIBIT E

INTENT TO PARTICIPATE & STATE SPECIFIC TERMS AND CONDITIONS



PARTICIPATING ADDENDUM
NASPO ValuePoint
Small Hand & Power Tools & Accessories
Administered by the State of Oklahoma (hereinafter "Lead State")

MASTER AGREEMENT
Snap-On Industrial, a Division of IDSC Holdings LLC
Master Agreement No: SW818
(hereinafter "Contractor")

And

[Montgomery County Commission]
(hereinafter "Participating State/Entity")

Page 1 of 3

1. **Scope:** This addendum covers the Small Hand & Power Tools and Accessories led by the State of Oklahoma for use by state agencies and other entities located in the Participating State/Entity authorized by that state's statutes to utilize state/entity contracts with the prior approval of the state's chief procurement official.

2. **Participation:** Use of specific NASPO ValuePoint cooperative contracts by agencies, political subdivisions and other entities (including cooperatives) authorized by an individual state's statutes to use state/entity contracts are subject to the prior approval of the respective State Chief Procurement Official. Issues of interpretation and eligibility for participation are solely within the authority of the State Chief Procurement Official.

3. **Participating State/Entity Modifications or Additions to Master Agreement:**
(These modifications or additions apply only to actions and relationships within the Participating Entity.)

Participating State/Entity to check one box.

☒ No changes to the terms and conditions of the Master Agreement are required

☐ The following changes are modifying or supplementing the Master Agreement terms and conditions.

[Replace this with specific changes to the terms and conditions. Indicate which section numbers of the Master Agreement are modified. If no changes are required, check the box above and delete this paragraph]

4. **Lease Agreements:** [If applicable, insert a statement about whether or not equipment lease agreement terms and conditions included in the Master Agreement have been approved for use by the Participating State and any restrictions or requirements for the use of the lease agreement language in the Master Agreement. If not applicable, mark Section 4 as "Reserved"]

5. **Primary Contacts:** The primary contact individuals for this Participating Addendum are as follows (or their named successors):

3-34

PARTICIPATING ADDENDUM
NASPO ValuePoint
Small Hand & Power Tools & Accessories
Administered by the State of Oklahoma (hereinafter "Lead State")

MASTER AGREEMENT
Snap-On Industrial, a Division of IDSC Holdings LLC
Master Agreement No: SW818
(hereinafter "Contractor")

And

[Montgomery County Commission]
(hereinafter "Participating State/Entity")

Page 2 of 3

Contractor

Name	Bobby Draper
Address	
Telephone	985-807-3111
Fax	
E-mail	Robert.l.draper@snapon.com

Participating Entity

Name	Montgomery County Commission
Address	P.O. Box 1667, Montgomery AL 36102
Telephone	334-832-1269
Fax	334-832-2933
E-mail	MyrtleSingleton@mc-ala.org

6. **Subcontractors:** All [contractor] dealers and resellers authorized in the State of xxxxxxxx, as shown on the dedicated [contractor] (cooperative contract) website, are approved to provide sales and service support to participants in the NASPO ValuePoint Master Agreement. The [contractors] dealer's participation will be in accordance with the terms and conditions set forth in the aforementioned Master Agreement.

7. **Orders:** Any Order placed by a Participating Entity or Purchasing Entity for a Product and/or Service available from this Master Agreement shall be deemed to be a sale under (and governed by the prices and other terms and conditions) of the Master Agreement unless the parties to the Order agree in writing that another contract or agreement applies to such Order.

IN WITNESS WHEREOF, the parties have executed this Addendum as of the date of execution by both parties below.

Participating State:	Contractor:
By:	By:

3-35

PARTICIPATING ADDENDUM
NASPO ValuePoint
Small Hand & Power Tools & Accessories
Administered by the State of Oklahoma (hereinafter "Lead State")

MASTER AGREEMENT
Snap-On Industrial, a Division of IDSC Holdings LLC
Master Agreement No: SW818
(hereinafter "Contractor")

And

[Montgomery County Commission]
(hereinafter "Participating State/Entity")

Page 3 of 3

Name:	Elton N. Dean, Sr.	Name:	
Title:	Chairman	Title:	
Date:		Date:	

[Additional signatures as required by Participating State]

For questions on executing a participating addendum, please contact:

NASPO ValuePoint

Cooperative Development Coordinator	Tim Hay
Telephone	503-428-5705
E-mail	thay@naspovaluepoint.org

[Please email fully executed PDF copy of this document to
PA@naspovaluepoint.org to support documentation of participation
and posting in appropriate data bases]



State of Oklahoma
Office of Management and Enterprise Services

ADDENDUM 1 TO
STATE OF OKLAHOMA NASPO VALUE POINT MASTER AGREEMENT
AWARD WITH SNAP ON INDUSTRIAL,
RESULTING FROM SOLICITATION NO. OK-818

This Addendum 7 ("Addendum") is an Amendment to the Master Agreement Award OK-818 ("Master Agreement") awarded to Snap On Industrial, ("Contractor") by the State of Oklahoma ("State") in connection with Solicitation No. OK-818 ("Solicitation") and is effective as of the date of the last signature below.

Recitals

Whereas, the State issued a Solicitation for proposals to provide Small Hand and Power Tools as more particularly described in the Solicitation; and

Whereas, the State awarded a Master Agreement to Snap On Industrial

Now, therefore, in consideration of the foregoing and the mutual promises set forth herein, the receipt and sufficiency of which are hereby acknowledged the parties agree as follows:

1. Addendum Purpose.

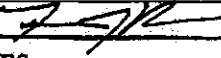
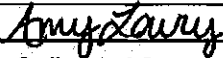
This Addendum reflects contract expiration date.

2. Amendment to Master Agreement

This agreement has been extended for sixty (60) days to allow for finalization of the new Master Agreement for OK-MA-818-040 and to allow additional processing time for new Participating Addendums.

The contract will now run through August 31, 2018

State of Oklahoma by and through the Office of Management and Enterprise Services

By: 	By: 
OMES	Snap On Industrial
Name: Ferris J. Barger	Name: Amy Lowry
Title: State Purchasing Director	Title: Controller, Industrial Division
Date: 6/1/2018	Date: 6/1/2018



**State of Oklahoma
Department of Central Services
Central Purchasing**

**Notice of Statewide Contract
Award**

Official signed contract documents are on file with DCS-Central Purchasing.

Contract Title: Hand and Power Tools - NASPO Purchasing Cooperative

Statewide Contract #: SW818

Contract Issuance Date: September 20, 2011

Total Number of Vendors: 6 *(For details see: Vendor Information Sheet)*

Contract Period: 09-20-2011 through 09-19-2013

Agreement Period: 09-20-2011 through 09-19-2017

Authorized Users: All Parties

Contract Priority: Mandatory

Type of Contract: Fixed with catalog discounts

DCS-CP Contact: Lisa Bradley

Title: Contracting Officer

Phone: 1 - 405 - 522 - 4480

Fax: 1 - 405 - 522 - 1077

Email: Lisa.Bradley@OMES.ok.gov



State of Oklahoma
Department of Central Services
Central Purchasing

Awarded Vendors Information

PAGE 1 OF 3

Vendor Name: Fastenal **Vendor ID#:** 0000069679
Vendor Address: Address: 2001 Theurer Boulevard
City: Winona State: MN Zip Code: 55987
Contact Person Name: Donnalee Papenfuss **Phone #:** 1 - 507 - 453 - 8339
Title: Director of Government Affairs **Fax #:** 1 - 507 - 494 - 6423
Email: Govsales@fastenal.com
Website: www.fastenal.com

Authorized Location: ☐ Locations list attached as *(attachment title)*

☐ Address:

City:

State:

Zip Code:

Contract ID #: 0-3050

Delivery:

Minimum Order: None

P/Card Accepted ☒ Yes

☐ No

Other:

Vendor Name: Hilti **Vendor ID#:** 0000067994
Vendor Address: Address: 5400 S 122nd East Avenue
City: Tulsa State: OK Zip Code: 29407
Contact Person Name: Bruce Mitchell **Phone #:** 1 - 918 - 872 - 3240
Title: Government Contracts Manager **Fax #:** 1 - 918 - 461 - 4660
Email: bruce.mitchell@hilti.com
Website: www.us.hilti.com

Authorized Location: ☐ Locations listing attached as *(attachment title)*

☐ Address:

City:

State:

Zip Code:

Contract ID #: 0-3052

Delivery:

Minimum Order: None

P/Card Accepted: ☒ Yes

☐ No

Other:

Central Purchasing · Will Rogers Office Building (2401 N. Lincoln Boulevard), Suite 116 / P.O. Box 528803 · Oklahoma City, OK 73152-8803
Telephone: 405/521-2110 · Fax: 405/521-4475 · www.dcs.ok.gov



State of Oklahoma
Department of Central Services
Central Purchasing

Awarded Vendors Information

PAGE 2 OF 3

Vendor Name: Sid Tool Co., Inc dba MSC Industrial Supply Vendor ID#: 0000097153
Vendor Address: Address: 12211 East 52nd Street - Suite 305
City: Tulsa State: OK Zip Code: 74146
Contact Person Name: Charli Childers Phone #: 1 - 405 - 946 - 9090
Title: State Account Manager Fax #: 1 - 405 - 946 - 9114
Email: childech@mscdirect.com
Website: www.mscdirect.com
Authorized Location: ☐ Locations list attached as (attachment title)
☐ Address:
City: State: Zip Code:
Contract ID #: 0-3053
Delivery: Minimum Order: None
P/Card Accepted ☒ Yes ☐ No
Other:

Vendor Name: Genuine Parts Company dba NAPA Auto Parts Vendor ID#: 0000071553
Vendor Address: Address: 2801 West Reno
City: Oklahoma City State: OK Zip Code: 73107
Contact Person Name: Henri Casteel Phone #: 1 - 405 - 476 - 6272
Title: Account Manager Fax #: 1 - 405 - 415 - 2005
Email: hcasteel@cox.net
Website: www.napaprolink.com
Authorized Location: ☐ Locations listing attached as (attachment title)
☐ Address:
City: State: Zip Code:
Contract ID #: 0-3054
Delivery: Minimum Order: None
P/Card Accepted: ☒ Yes ☐ No
Other:



State of Oklahoma
Department of Central Services
Central Purchasing

Awarded Vendor Information

PAGE 3 OF 3

Vendor Name: Snap On Industrial

Vendor ID#: 0000017810

Vendor Address: Address: 2801 80th Street

City: Kenosha

State: WI

Zip Code: 53143

Contact Person Name: Larry Jefferson

Phone #: 1- 704 - 236 - 7254

Title: Segment Support Manager

Fax #: 1- 704 - 847 - 9476

Email: Lawrence.C.Jefferson@snapon.com

Website: www.snapon.com

Authorized Location: ☐ Locations list attached as (*attachment title*)

☐ Address:

City:

State:

Zip Code:

Contract ID #: 0-3074

Delivery:

Minimum Order: None

P/Card Accepted: ☐ Yes

☐ No

Other:

3-42

CONTRACT

State of Oklahoma

Dispatch via Print

Vendor ID 0000097153
SID TOOL CO INC
MSC INDUSTRIAL SUPPLY
12211 EAST 52ND STREET
TULSA OK 74146

Contract ID		Page	
00000000000000000000000003053		1 of 1	
Contract Dates	Currency	Rate Type	Rate Date
09/20/2011 to: 09/19/2013	USD	CRPNT	PO Date
Description:		Contract Maximum	
SW818-NASPO HAND/POWER TOOLS		0.00	
TYPE: STATEWIDE			

Tax Exempt 2 Y Tax Exempt ID 736017987

Line #	Item ID/Item Desc	Minimum Order Qty	Amt	Maximum / Open Qty	Amt
1	1000024057 TOOLS: NASPO Hand Tools	1.00	1.00	0.00	0.00
2	1000024058 TOOLS: NASPO Power Tools	1.00	1.00	0.00	0.00
3	1000024049 TOOLS: NASPO Attachments and Accessories	1.00	1.00	0.00	0.00

COMMENTS:

Final = The price is final after adjustments
Hard = Apply adjustments regardless of other adjustments
Skip = Skip adjustments if any other adjustments have been applied

Authorized Signature

Original Signature on File

3-44

CONTRACT

State of Oklahoma

Dispatch via Print

Vendor ID 0000071553
GENUINE PARTS COMPANY INC
2801 W RENO AVE
OKLAHOMA CITY OK 73107-6845

Contract ID		Page	
00000000000000000000000000003054		1 of 1	
Contract Dates	Currency	Rate Type	Rate Date
09/20/2011 to	USD	CRRT	PO Date
Description:		Contract Maximum	
SW818-NASPO HAND/POWER TOOLS		9.00	
TYPE: STATEWIDE			

Tax Exempt? Y Tax Exempt ID:736017987

Line #	Item ID/Item Desc	Minimum Order Qty	Amt	Maximum / Open Qty	Amt
1	1000024057 TOOLS: NASPO Hand Tools	1.00	0.00	0.00	0.00
2	1000024058 TOOLS: NASPO Power Tools	1.00	1.00	0.00	0.00
3	1000024049 TOOLS: NASPO Attachments and Accessories	1.00	1.00	0.00	0.00

COMMENTS:

Final = The price is final after adjustments
Hard = Apply adjustments regardless of other adjustments
Skip = Skip adjustments if any other adjustments have been applied

Authorized Signature

Original Signature on File

3-45



CONTRACT

State of Oklahoma

Dispatch via Print

Vendor ID: 0000017810
SNAP-ON INDUSTRIAL IDSC LLC
2801 80TH ST
KENOSHA WI 53143-5656

Contract ID			Page:	
0000000000000000000000003074			1 of 1	
Contract Dates		Currency	Rate Type	Rate Date
10/19/2011 to 09/19/2013		USD	CRRNT	PO Date
Description:			Contract Maximum	
SW818 - NASPO HAND/POWER TOOLS			0.00	
TYPE: STATEWIDE				

Tax Exempt? Y Tax Exempt ID: 736017987

Line #	Item ID/Item Desc	Minimum Order		Maximum / Open	
		Qty	Amt	Qty	Amt
1	1000024057 TOOLS: NASPO Hand Tools	1.00	0.00	0.00	0.00
	Contract Base Pricing	0.01000	EA	0008	
2	1000024058 TOOLS: NASPO Power Tools	1.00	0.00	0.00	0.00
	Contract Base Pricing	0.01000	EA	0008	
3	1000024049 TOOLS: NASPO Attachments and Accessories	1.00	0.00	0.00	0.00
	Contract Base Pricing	0.01000	EA	0008	

COMMENTS:

Final = The price is final after adjustments
Hard = Apply adjustments regardless of other adjustments
Skip = Skip adjustments if any other adjustments have been applied

Authorized Signature

Original Signature on File

3-47

**NASPO/State of Oklahoma
PARTICIPATING ADDENDUM
FOR HAND AND POWER TOOLS AND ACCESSORIES
Between**

The State of _____ and _____
(Name of Contractor)

This Participating Addendum will add the State of _____ as a Participating State to purchase from the Oklahoma Price Agreement, SW818, with _____ (Name of Contractor)

1. Scope: This addendum covers Hand and Power Tools and Accessories for State Agencies and political subdivisions.
2. Changes: Effective date of rates: 2011 - 2013 (To address any State Specific Changes).
3. Primary Contact: The primary state government contact for this participating addendum is as follows:

Contact:
State/Political Entity:
Address:
City, State, Zip:
Phone:
Fax:
Email:

4. Contract Number: The contract number for the Participating State is _____.

This participating addendum and the NASPO/Oklahoma Master Price Agreement, Number SW818 (administered by the State of Oklahoma) together with its exhibits, set forth the entire agreement between the parties with respect to the subject matter of all previous communications, representations or agreements, whether oral or written, with respect to the subject matter hereof. Terms and conditions inconsistent with, contrary or in addition to the terms and conditions of this Addendum and the Master Contract, together with its exhibits, shall not be added to or incorporated into this Addendum or the Master Contract and its exhibits, by any subsequent purchase order or otherwise, and any such attempts to add or incorporate such terms and conditions are hereby rejected. The terms and conditions of this Addendum and the Master Contract and its exhibits shall prevail and govern in the case of any such inconsistent or additional terms.

IN WITNESS WHEREOF, the parties have executed this Addendum as of the date of execution by both parties below.

State of: _____

Contractor: _____

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

JANET BUSKEY
REVENUE COMMISSIONER

ALLYSON HOLLAND
CHIEF CLERK

CLAY HENLEY
CHIEF APPRAISER
APPRAISAL DEPARTMENT

MONTGOMERY COUNTY
REVENUE COMMISSIONER'S OFFICE

P.O. Box 1667
Montgomery, AL 36102-1667
Phone: (334) 832-1250 Fax: (334) 832-1644 website: www.mc-ala.org



June 26, 2018

MEMORANDUM

TO: Elton Dean
Chairman, Montgomery County Commission

FROM: Janet Y. Buskey
Revenue Commissioner

SUBJECT: Approval of 2017 Annual Report

I have enclosed the 2017 Annual Report of Insolvents, Errors in Assessments, Litigations, Land Bids, and Abatements and the related county resolution for approval at the July 16, 2018 County Commission meeting. This annual listing is in accordance with Code Section 40-5-23 of the Code of Alabama.

I appreciate your assistance in this matter. If you have any questions, please let me know.

JYB/ah

Enclosures

Main Office
Downtown (Annex III)
101 S. Lawrence St
Montgomery, AL 36104

East Office
5447 Atlanta Hwy
Montgomery, AL 36109
(334) 272-9692

West Office
3075 Mobile Hwy
Montgomery, AL 36108
(334) 262-4546

Appraisal and Mapping
131 S Perry St
Montgomery, AL 36104
(334) 832-1303

4-1

INSOLVENTS, ERRORS AND TAXES IN LITIGATION FOR 2017 AND
UNCOLLECTED INSOLVENTS AND TAXES IN LITIGATION FOR PREVIOUS YEAR(S)

THE STATE OF ALABAMA

Montgomery County County

BE IT REMEMBERED, That at the meeting of the Board of County Commissioners of said County, held
on this 16th day of JULY, 20 18,

Janet Buskey, Revenue Commissioner of said County, made her report of

"Insolvents", "Errors in Assessment" and "Taxes in Litigation" on taxes for the current year 2017, as
required by Code of Ala. 1975, Section 40-5-23. And after a careful and rigid examination of said reports by
said Board, it was considered and adjudged that said collector be allowed credit on his final settlement with
the Comptroller for the following amounts:

Insolvents: State Taxes--- General.....	\$	\$9,737.60
--- Soldier.....	\$	\$3,895.04
--- School.....	\$	\$13,246.86
Errors in Assessments: State Taxes--- General.....	\$	\$571,339.00
--- Soldier.....	\$	\$228,535.60
--- School.....	\$	\$989,987.22
Taxes in Litigation: State Taxes--- General.....	\$	\$1,494.05
--- Soldier.....	\$	\$697.62
--- School.....	\$	\$1,792.86

And said Collector has also made his report for final allowance of the uncollected balances of Insolvent
Taxes for the previous year 2016, as required by Code of Ala. 1975, Section 40-5-29; and the Board
thereupon made the following allowances to said Collector of such Insolvent Taxes as he may have been
unable to collect, as follows:

State Taxes--- General.....	\$	\$8,300.99
--- Soldier.....	\$	\$3,320.43
--- School.....	\$	\$9,961.21

And said Collector is also allowed credit for the following taxes in litigation for the previous year(s) which
he has been unable to collect as follows:

	General	Soldier	School
\$	826.60	\$ 330.64	\$ 991.92
\$			
\$			
\$			

Given under my hand this 16th day of JULY 20 18

Presiding Officer

See Code of Ala. 1975, Sections 40-5-23, 40-5-24, and 40-5-25 as to taxes of current year and Sections 40-5-26, 40-5-28 and 40-5-29 as to
insolvent taxes and taxes in litigation of previous year(s).

RESOLUTION

WHEREAS, Janet Y. Buskey, Revenue Commissioner of Montgomery County, made her report of "Insolvents" and "Errors in Assessment" on taxes for the year 2017, as required by the Code of Alabama, 1975, Section 40-5-23, and

WHEREAS, after a careful examination of said report by the County Commission of Montgomery, such report was found to be in order and recommended for approval.

NOW, THEREFORE, BE IT RESOLVED, that the said Revenue Commissioner be allowed on her settlement with the State Comptroller the following amounts:

INSOLVENTS:	County's General Fund	\$19,475.20
	County's Road & Bridge Fund	\$9,737.60
(Homestead Exemptions)	County's General Fund	\$ 2,602.90
	County's Road & Bridge Fund	\$ 1,301.45
ERRORS IN ASSESSMENTS:	County's General Fund	\$1,147,995.60
	County's Road & Bridge Fund	\$573,997.80
(Homestead Exemptions)	County's General Fund	\$519,464.90
	County's Road & Bridge Fund	\$259,732.45

BE IT FURTHER RESOLVED, that the said Revenue Commissioner, having made her report on "Lands Bid In" for the year 2016 that such report be and is hereby approved in the following amounts:

LANDS BID IN:	County's General Fund	\$8,141.90
	County's Road & Bridge Fund	\$4,070.95
(Homestead Exemptions)	County's General Fund	\$237.70
	County's Road & Bridge Fund	\$118.85

BE IT FURTHER RESOLVED, that the said Revenue Commissioner, having made her report of "Taxes in Litigation" for 2016, the County Commission does hereby judicially determine the correctness of the listed credits and does approve the same as follows:

TAXES IN LITIGATION:	County's General Fund	\$3,008.10
	County's Road & Bridge Fund	\$1,504.05
(Homestead Exemptions)	County's General Fund	\$25.60
	County's Road & Bridge Fund	\$12.80
(Refunds)	County's General Fund	\$13,316.65
	County's Road & Bridge Fund	\$6,658.33

(Homestead Exemptions)	County's General Fund	\$815,737.80
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	County's Road & Bridge Fund	\$407,868.90
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(Abatements)	County's General Fund	\$756,357.70
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	County's Road & Bridge Fund	\$378,178.85
--	-----------------------------	--------------

BE IT FURTHER RESOLVED, that the said Revenue Commissioner, having made her Annual Report and submitted her list of "Insolvents", "Errors in Assessments", "Taxes in Litigations", "Lands Bid" and "Abatements" of accounts applicable to the State of Alabama and the Montgomery County Board of Education in addition to the amounts shown above for the County of Montgomery, that such report and amounts be and are hereby approved.

Adopted this 16th day of July 2018.

MONTGOMERY COUNTY COMMISSION

BY: _____
Chairman

ATTEST: _____
County Administrator

ELTON N. DEAN, SR.
CHAIRMAN

RONDA M. WALKER
VICE CHAIRMAN

DANIEL HARRIS, JR.
ISAIAH SANKEY
DOUG SINGLETON



Terri A. Henderson, CRE
Revenue Manager

Administrative and Auditing for:
Montgomery County Alabama
Sales & Use Taxes; Lodging Tax;
Gasoline Tax; and Fuel Tax

Telephone (334) 832-1697
FAX (334) 832-1223
Website www.mc-ala.org

MONTGOMERY COUNTY COMMISSION

Tax & Audit Department
P.O. Box 4779
Montgomery, Alabama 36103-4779

MEMORANDUM

DATE: June 26, 2018

TO: Sherrill Thomas, Finance Director *ST*

FROM: Terri Henderson, Revenue Manager *Terri Henderson 06/26/2018*

RE: **Proposed Amended Resolution – Taxpayers Bill Of Rights**

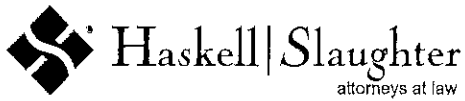
Please see proposed Amended Resolution – Taxpayers Bill Of Rights attached that was submitted to our office today from Constance Walker with Haskell Slaughter Gallion & Walker, LLC. The proposed Amended Resolution attached includes multiple important revisions that are needed to bring our Montgomery County Taxpayers Bill Of Rights up to date since it was last amended by the Montgomery County Commission on August 7, 2017. Some of the revisions contained in this proposed Amended Resolution are necessary to satisfy the requirements of Act No. 2018-150 (pursuant to SB111) which changes the counties' requirement to notify the Alabama Department of Revenue ("ADOR) of new tax rate levies and any amendments to its existing tax levies. Section 2 of this law became effective on March 1, 2018. Section 2 of this law will become effective on March 1, 2019. Some of the revisions are necessary to satisfy the requirements of Act No. 2018-469 (pursuant to HB298) specific to Single Point of Filing for Motor Fuels and Act No. 2018-180 (pursuant of SB63) specific to the elimination of jointly-filed petitions for refunds of sales, use or lodging taxes. This proposed Amended Resolution also includes the revisions necessary to satisfy the requirements of Act No. 2018-539 (pursuant to HB470) specific to Simplified Sellers Use Tax ("SSUT") laws. This proposed Amended Resolution also includes the revisions necessary to satisfy the requirements of the ADOR Sales and Use Tax Rule 810-6-5-.13 that was amended and became effective on September 28, 2017 specific to transient occupancy (lodgings) tax.

I am forwarding this information to you for further review and would appreciate your assistance in getting this item placed on the Montgomery County Commission Agenda for Monday, July 2, 2018 for further discussion and consideration.

Thank you in advance for your assistance with this matter.

tah/attachment

5-1



Constance Caldwell Walker
ccw@hsg-law.com

Haskell Slaughter Gallion & Walker, LLC
242 Winton M. Blount Loop
Montgomery, Alabama 36117
t. 334.265.8573 | f. 334.264.7945

June 26, 2018

Via Electronic Mail

Terri A. Henderson, CRE
Montgomery County Sales Tax & Audit Department
Post Office Box 4779
Montgomery, AL 36103

RE: TBOR

Dear Terri:

Enclosed please find proposed changes to Montgomery County's Taxpayer's Bill of Rights. These changes are necessitated by amendments to the tax laws by the Alabama Legislature in 2018, and changes by the Alabama Department of Revenue to its rules governing the lodgings tax. Of important note is the fact that some of these changes codify the important deadlines applicable to the Montgomery County Tax & Audit Department regarding notification to the Alabama Department of Revenue of existing tax levies and amendments to tax levies.

County attorney Tommy Gallion and I have discussed these proposed changes in detail, and recommend that they be discussed by the Montgomery County Commission at its next informational session on July 2, 2018.

Sincerely,



Constance Caldwell Walker

CCW/gt
cc: Thomas T. Gallion, III
Enclosure

RESOLUTION -TAXPAYERS BILL OF RIGHTS

A RESOLUTION REVISING UNIFORM ADMINISTRATIVE REVIEW AND APPEAL PROCEDURES FOR THE SALES, USE, AND LODGINGS TAXES AND GASOLINE AND MOTOR FUEL TAXES: THIS RESOLUTION MAY BE REFERRED TO AS THE – “TAXPAYERS BILL OF RIGHTS AND UNIFORM REVENUE PROCEDURES RESOLUTION.”

BE IT RESOLVED by the County Commission of Montgomery County, Alabama, as follows:

SECTION I: LEGISLATIVE INTENT, SCOPE, AND PROCEDURES EXCLUSIVE.

Pursuant to Ala. Code § 11-3-11.2(b) (1975), it is the intention of the Montgomery County Commission, which elected to administer and collect any local sales and use taxes or other local taxes by virtue of a Resolution dated April 19, 2002, to avail itself of the same rights, remedies, power and authority, including the right to adopt and implement the same procedures, as would be available to the State of Alabama Department of Revenue (“ADOR”) if the tax or taxes were being administered, enforced, and collected by ADOR, including, but not limited to, all rights, remedies, power and authority afforded the ADOR and all taxing authorities under the Tax Enforcement and Compliance Act, Ala. Code § 40-29-1 (1975), et. seq., and the Alabama Taxpayers’ Bill of Rights and Uniform Revenue Procedures Act, Ala. Code § 40-2A-1 (1975), et. seq. Any rules and regulations adopted or utilized by the Montgomery County Commission or its designee shall be consistent with the rules and regulations adopted through the provisions of the Alabama Administrative Procedure Act by the ADOR for the corresponding state tax. If a specific provision of the rules and regulations of the ADOR is inconsistent with a specific provision of a local act, resolution, or general law authorizing or levying a local tax, including a gross receipts tax in the nature of a sales tax, as defined in Ala. Code § 40-2A-3(8) (1975), which was enacted or adopted prior to February 25, 1997, the local act, resolution or general law provision shall prevail.

(1) *Legislative intent.* The legislative intent of this resolution is to provide equitable and uniform procedures for all taxpayers when dealing with the Montgomery County Tax and Audit Department (“Department”). This resolution is intended as a minimum procedural resolution and the Department may grant or adopt additional procedures not inconsistent with this resolution. This resolution shall be liberally construed to allow substantial justice.

(2) *Scope.* The provisions contained herein shall govern all matters administered by the Department, and to be administered by the Department, and all taxes levied by the Department, and to be levied by the Department, except as otherwise provided by law or by agreement entered into pursuant to lawful authority. However, nothing herein shall be construed to apply to the assessment of ad valorem taxes on real or personal property.

(3) *Procedures exclusive.* The Department shall not be subject to the declaratory judgment, declaratory ruling or contested case provisions of the Alabama Administrative Procedures Act, Chapter 22 of Title 41, Code of Alabama (1975).

CREDIT(S): Ala. Code § 40-2A-2 (1975).

SECTION II. DEFINITIONS.

For the purposes of this Resolution, the following terms shall have the respective meanings ascribed by this section:

- (1) ALABAMA TAX TRIBUNAL. The Alabama Tax Tribunal as described in Ala. Code § 40-2B-1 (1975), et. seq.
- (2) ASSOCIATE ALABAMA TAX TRIBUNAL JUDGE. An associate judge as defined in Ala. Code § 40-2B-2 (1975).
- (3) AUTOMOTIVE VEHICLE. A power shovel, dragline, crawler, crawler crane, ditcher, or any similar machine which is self-propelled, in addition to self-propelled machines which are used primarily as instruments of conveyance.
- (4) AUTHORIZED REPRESENTATIVE. Any individual, including, but not limited to, an attorney or certified public accountant with written authority or power of attorney to represent a taxpayer before the Department or the Alabama Tax Tribunal; provided however, that nothing herein shall be construed as entitling any such individual who is not a licensed attorney to engage in the practice of law.
- (5) BUSINESS. All activities engaged in, or caused to be engaged in, with the object of gain, profit, benefit, or advantage, either direct or indirect, and not excepting subactivities producing marketable commodities used or consumed in the main business activity, each of which subactivities shall be considered business engaged in, taxable in the class in which it falls.
- (6) CHIEF ALABAMA TAX TRIBUNAL JUDGE or CHIEF JUDGE. The chief judge as defined in Ala. Code § 40-2B-2.
- (7) COMMISSION. The County Commission of Montgomery County, Alabama.
- (8) DELEGATE. When used with reference to the Director means any officer or employee of the Department duly authorized by the Director or the Montgomery County Commission, directly or indirectly, by one or more redelegations of authority, to perform the function described in the context.
- (9) DIRECTOR. The Revenue Manager of Montgomery County or delegate as determined by either the Montgomery County Commission or the Revenue Manager, as applicable.
- (10) DEPARTMENT. The Tax and Audit Department of the Montgomery County Commission, Montgomery County, Alabama, or any authorized representative thereof.
- (11) FINAL ASSESSMENT. The final notice of value, underpayment, or nonpayment of any tax administered by the Department.
- (12) GROSS PROCEEDS OF SALES. The value proceeding or accruing from the sale of tangible personal property, and including the proceeds from the sale of any property handled on consignment by the taxpayer, including merchandise of any kind and character without any deduction on account of the cost of the property sold, the cost of the materials used, labor or service cost, interest

paid, any consumer excise taxes that may be included within the sales price of the property sold, or any other expenses whatsoever, and without any deductions on account of losses; provided, that cash discounts allowed and taken on sales shall not be included, and "gross proceeds of sales" shall not include the sale price of property returned by customers when the full sales price thereof is refunded either in cash or by credit. The term "gross proceeds of sale" shall also mean and include the reasonable and fair market value of any tangible personal property previously purchased at wholesale which is withdrawn or used from the business or stock and used or consumed in connection with a business, and shall also mean and include the reasonable and fair market value of any tangible personal property previously purchased at wholesale which is withdrawn from the business or stock and used or consumed by any person so withdrawing the same, except property which has been previously withdrawn from business or stock and so used or consumed with respect to which property the tax has been paid because of previous withdrawal, use, or consumption, except property which enters into and becomes an ingredient or component part of tangible personal property or products manufactured or compounded for sale and not for the personal and private use or consumption of any person so withdrawing, using, or consuming the same, and except refinery, residue, or fuel gas, whether in a liquid or gaseous state, that has been generated by, or is otherwise a by-product of, a petroleum-refining process, which gas is then utilized in the process to generate heat or is otherwise utilized in the distillation or refining of petroleum products.

In the case of the retail sale of equipment, accessories, fixtures, and other similar tangible personal property used in connection with the sale of commercial mobile services as defined herein, or in connection with satellite television services, at a price below cost, "gross proceeds of sale" shall only include the stated sales price thereof and shall not include any sales commission or rebate received by the seller as a result of the sale. As used herein, the term "commercial mobile services" shall have the same meaning as that term has in 47 U.S.C. Sections 153(n) and 332(d), as in effect from time to time.

(13) **GROSS RECEIPTS.** The value proceeding or accruing from the sale of tangible personal property, including merchandise and commodities of any kind and character, all receipts actual and accrued, by reason of any business engaged in, not including, however, interest, discounts, rentals of real estate or royalties, and without any deduction on account of the cost of the property sold, the cost of the materials used, labor or service cost, interest paid, any consumer excise taxes that may be included in the sales price of the property sold, or any other expenses whatsoever and without any deductions on account of losses. The term "gross receipts" shall also mean and include the reasonable and fair market value of any tangible personal property previously purchased at wholesale which is withdrawn or used from the business or stock and used or consumed in connection with a business, and shall also mean and include the reasonable and fair market value of any tangible personal property previously purchased at wholesale which is withdrawn from the business or stock and used or consumed by any person so withdrawing the same, except property which has been previously withdrawn from business or stock and so used or consumed and with respect to which property the tax has been paid because of previous withdrawal, use, or consumption, except property which enters into and becomes an ingredient or component part of tangible personal property or products manufactured or compounded for sale as provided in subdivision (9) and not for the personal and private use or consumption of any person so withdrawing, using, or consuming the same, and except refinery, residue, or fuel gas, whether in a liquid or gaseous state, that has been generated by, or is otherwise a by-product of, a petroleum-refining process, which gas is then utilized in the process to generate heat or is otherwise utilized in the distillation or refining of petroleum products.

- (14) GROSS RECEIPTS TAX IN THE NATURE OF A SALES TAX. A privilege or license tax, imposed by a municipality or county, measured by gross receipts or gross proceeds of sale and which: (i) was in effect on or before February 25, 1997, or is an amendment to a tax which was in effect on that date; (ii) is levied against those selling tangible personal property at retail, those operating places of amusement or entertainment, those making street deliveries, and those leasing or renting tangible personal property; and (iii) is due and payable to a county or municipality monthly or quarterly.
- (15) INTEREST. That amount (1% per month) computed by the Department on any overpayment or underpayment of tax, or a final assessment pursuant to Ala. Code § 40-2A-18 (1975). Beginning August 1, 2017, the applicable interest rate shall be determined pursuant to Ala. Code § 40-1-44 (1975) which incorporates the underpayment rate established quarterly by the United States Secretary of the Treasury under the authority of 26 U.S.C. § 6621.
- (16) INTERNAL REVENUE SERVICE. The agency of the United States principally responsible for the determination, assessment and collection of taxes established by Title 26 of the United States Code.
- (17) JEOPARDY ASSESSMENT. If a taxpayer has failed to make a tax report as required and there is a belief that the collection of a tax, fee assessment or deficiency will be jeopardized by delay, whether or not the time otherwise prescribed for making a return and paying the tax has expired; or taxpayer does or intends to do any other act tending to prejudice or to render wholly or partly ineffectual proceedings to collect any tax imposed by this Resolution; an immediate assessment of the tax, interest, and penalties as provided by law.
- (18) NOTICE OF APPEAL. Any written notice sufficient to identify the name of the taxpayer or other party appealing, the specific matter appealed from, the basis for that appeal, and the relief sought.
- (19) PENALTY. Any fee levied against a taxpayer by the Department as a result of an underpayment of taxes due or for related tax compliance or payment deficiencies, including late filing of returns, or any other instance of noncompliance or deficiency as set forth in Section X herein entitled "Civil Penalties Levied in Addition to Other Penalties Provided by Law."
- (20) PERSON. Any individual, association, estate, trust, partnership, corporation or other entity of any kind.
- (21) PETITION FOR REFUND. Any written request for a refund of any tax previously paid, including in the form of an amended return. Unless otherwise provided by law, the request shall include sufficient information to identify the type and amount of tax overpaid, the taxpayer, the consumer/purchaser, the period included and the reasons for the refund.
- (22) PETITION FOR REVIEW. A written document filed with the Department in response to a preliminary assessment in which the taxpayer sets forth reasonably specific objections to the preliminary assessment.
- (23) PRELIMINARY ASSESSMENT. The preliminary notice of value or underpayment of any tax administered by the Department.

(24) **PREPAID TELEPHONE CALLING CARD.** A sale of a prepaid telephone calling card or a prepaid authorization number, or both, shall be deemed the sale of tangible personal property subject to the tax imposed on the sale of tangible personal property. The sale of prepaid wireless service that is evidenced by a physical card constitutes the sale of a prepaid telephone calling card, and the sale of prepaid wireless service that is not evidenced by a physical card constitutes the sale of a prepaid authorization number.

(25) **PREPAID WIRELESS SERVICE.** The right to use mobile telecommunications service, which must be paid for in advance and that is sold in predetermined units or dollars of which the number declines with use in a known amount, and which may include rights to use non-telecommunications services or to download digital products or digital content. Mobile telecommunications service has the meaning ascribed by Ala. Code § 40-21-120 (1975).

(26) **PRIVATE AUDITING OR COLLECTING FIRM.** Any person in the business of collecting, through contract or otherwise, local sales, rental, use, lodgings, gasoline, motor fuel or other taxes or license fees on behalf of Montgomery County and/or the Montgomery County Commission, or auditing any taxpayer, through the examination of books and records, on behalf of Montgomery County and/or the Montgomery County Commission. The term shall also be referred to as a third-party auditing firm, or third-party collecting firm, or a third-party administrator. The term shall not include any of the following:

a. The Alabama Department of Revenue.

b. A county or municipality that has entered into a contract or other arrangement to collect local sales, use, rental, lodgings, or other taxes or license fees on behalf of another county or municipality, or to audit a taxpayer, through the examination of books and records, on behalf of another county or municipality.

(27) **PUBLICATION.** A written pamphlet entitled "Your Rights As A Taxpayer" that is to be distributed to all taxpayers whose books and records are being examined by the Department, at or before the commencement of an examination, explaining in simple and nontechnical terms, the role of the Department and the rights of the taxpayer whose books and records are being examined by the Department during the examination and which shall be promptly revised from time to time to reflect any changes in the applicable law or rules.

(28) **RESOLUTION.** A local ordinance issued by the Montgomery County Commission. This resolution and the corresponding provisions of any codification thereof, as from time to time amended by resolution of the County Commission.

(29) **RETURN.** Any report, document, or other statement required to be filed with the Department for the purpose of paying, reporting or determining the proper amount of value or tax due.

(30) **SALE AT RETAIL or RETAIL SALE.** All sales of tangible personal property except those defined herein as wholesale sales. The quantities of goods sold or prices at which sold are immaterial in determining whether or not a sale is at retail. Sales of building materials to contractors, builders, or landowners for resale or use in the form of real estate are retail sales in whatever quantity

sold. Sales of building materials, fixtures, or other equipment to a manufacturer or builder of modular buildings for use in manufacturing, building, or equipping a modular building ultimately becoming a part of real estate situated in the State of Alabama are retail sales, and the use, sale, or resale of building shall not be subject to the tax. Sales of tangible personal property to undertakers and morticians are retail sales and subject to the tax at the time of purchase, but are not subject to the tax on resale to the consumer. Sales of tangible personal property or products to manufacturers, quarry operators, mine operators, or compounders, which are used or consumed by them in manufacturing, mining, quarrying, or compounding and do not become an ingredient or component part of the tangible personal property manufactured or compounded are retail sales. The term "sale at retail" or "retail sale" shall also mean and include the withdrawal, use, or consumption of any tangible personal property by any one who purchases same at wholesale, except property which has been previously withdrawn from the business or stock and so used or consumed and with respect to which property tax has been paid because of previous withdrawal, use, or consumption, except property which enters into and becomes an ingredient or component part of tangible personal property or products manufactured or compounded for sale and not for the personal and private use or consumption of any person so withdrawing, using, or consuming the same; and wholesale purchaser shall report and pay the taxes thereon. In the case of the sale of equipment, accessories, fixtures, and other similar tangible personal property used in connection with the sale of commercial mobile services, or in connection with satellite television services, at a price below cost, the term "sale at retail" and "retail sale" shall include those sales, and those sales shall not also be taxable as a withdrawal, use, or consumption of such tangible personal property.

(31) SALE or SALES. Installment and credit sales and the exchange of properties as well as the sale thereof for money, every closed transaction constituting a sale. Provided, however, a transaction shall not be closed or a sale completed until the time and place when and where title is transferred by the seller or seller's agent to the purchaser or purchaser's agent, and for the purpose of determining transfer of title, a common carrier or the U. S. Postal Service shall be deemed to be the agent of the seller, regardless of any F.O.B. point and regardless of who selects the method of transportation, and regardless of by whom or the method by which freight, postage, or other transportation charge is paid. Provided further that, where billed as a separate item to and paid by the purchaser, the freight, postage, or other transportation charge paid to a common carrier or the U.S. Postal Service is not a part of the selling price.

(32) SELF-ADMINISTERED COUNTY OR MUNICIPALITY. A county or municipality that administers its own sales, use, rental, lodgings, gasoline and motor fuel taxes or other local, municipal or county taxes levied or authorized to be levied by a general or local act, or that contracts out all or part of that function to a private auditing or collecting firm. The term does not include any of the following:

a. A county or municipality that allows the ADOR to administer a sales, use, rental, or lodgings tax which is levied by or on behalf of that county or municipality.

b. A municipality or county that levies a gross receipts tax in the nature of a sales tax, as defined in Ala. Code § 40-2A-3(8). A county or municipality that both self-administers a sales, use, rental, or lodgings tax and allows the ADOR to administer a sales, use, rental or lodgings tax that is levied by or on behalf of the county or municipality is only a self-administered county or municipality with respect to those sales, use, rental or lodgings taxes that the county or municipality administers itself or for those taxes that it contracts for the collection.

- (33) STATE OF ALABAMA DEPARTMENT OF REVENUE, OR ADOR. The department of the State of Alabama principally responsible for the determination, assessment and collection of taxes established by Title 40 of the Alabama Code.
- (34) TAX. Any amount, including applicable penalty and interest, levied or assessed against a taxpayer and which the Department is required or authorized to administer under the provisions of resolutions of the Montgomery County Commission and Alabama law.
- (35) TAXPAYER. Any person subject to or liable for any tax administered by the Department; any person required to file a return with respect to, or to pay, or withhold and remit any tax administered by the Department or to report any information or value to the Department; or any person required to obtain or holding any interest in any license, permit, or certificate of title issued by the Department, or any person that may be affected by any act or refusal to act by the Department, or to keep any records required by the Montgomery County Taxpayers Bill of Rights and Uniform Revenue Procedures Resolution or any other applicable law.
- (36) TAX YEAR or TAXABLE YEAR. The calendar year.
- (37) WHOLESALE SALE or SALE AT WHOLESALE. Any one of the following:
- a. A sale of tangible personal property by wholesalers to licensed retail merchants, jobbers, dealers, or other wholesalers for resale and does not include a sale by wholesalers to users or consumers, not for resale.
 - b. A sale of tangible personal property or products, including iron ore, and including the furnished container and label of such property or products, to a manufacturer or compounder which enter into and become an ingredient or component part of the tangible personal property or products which the manufacturer or compounder manufactures or compounds for sale, whether or not such tangible personal property or product used in manufacturing or compounding a finished product is used with the intent that it becomes a component of the finished product; provided, however, that it is the intent of this section that no sale of capital equipment, machinery, tools, or product shall be included in the term "wholesale sale." The term "capital equipment, machinery, tools, or product" shall mean property that is subject to depreciation allowances for Alabama income tax purposes.
 - c. A sale of containers intended for one-time use only, and the labels thereof, when containers are sold without contents to persons who sell or furnish containers along with the contents placed therein for sale by persons.
 - d. A sale of pallets intended for one-time use only when pallets are sold without contents to persons who sell or furnish pallets along with the contents placed thereon for sale by persons.
 - e. A sale to a manufacturer or compounder, of crowns, caps, and tops intended for one-time use employed and used upon the containers in which a manufacturer or compounder markets his products.
 - f. A sale of containers to persons engaged in selling or otherwise supplying or furnishing baby chicks to growers thereof where containers are used for the delivery of chicks or a sale of containers for use in the delivery of eggs by the producer thereof to the distributor or packer of eggs even though containers used for delivery of baby chicks or eggs may be recovered for reuse.
 - g. A sale of bagging and ties used in preparing cotton for market.
 - h. A sale to meat packers, manufacturers, compounders, or processors of meat products of all casings used in molding or forming wieners and Vienna sausages even though casings may be recovered for reuse.
 - i. A sale of commercial fish feed including concentrates, supplements, and other feed ingredients when substances are used as ingredients in mixing and preparing feed for fish raised to be sold on a commercial basis.

j. A sale of tangible personal property to any person engaging in the business of leasing or renting tangible personal property to others, if tangible personal property is purchased for the purpose of leasing or renting it to others under a transaction subject to the privilege or license tax levied in Article 4 of Chapter 12 of Title 40, Code of Alabama, against any person engaging in the business of leasing or renting tangible personal property to others.

k. A purchase or withdrawal of parts or materials from stock by any person licensed under Title 40, Code of Alabama, where parts or materials are used in repairing or reconditioning the tangible personal property of a licensed person, which tangible personal property is a part of the stock of goods of a licensed person, offered for sale by him, and not for use or consumption of a licensed person.

CREDIT(S): Ala. Code § 49-2A-3, Act 2014-146, § 3; Act 2016-406, § 1; Act 2015-535, § 1; Act 2017-415; **Act 2018-180 § 1.**

SECTION III: TAXPAYERS' BILL OF RIGHTS

(A) Rights of the taxpayer.

(1) At or before the commencement of an examination of the books and records of a taxpayer, the Department shall provide to the taxpayer the current version of Montgomery County's Publication as defined herein. The Publication shall provide, in simple and non-technical terms, a statement of the taxpayer's rights. Those rights include the right to be represented during an examination, an explanation of their appeal rights, and the right to know the criteria and procedures used to select taxpayers for an examination.

(2) At or before the issuance of a preliminary assessment, the Department shall provide to the taxpayer in simple and non-technical terms:

(a) A written description of the basis for the assessment and any penalty asserted with respect to the assessment.

(b) A written description of the method by which the taxpayer may request an administrative review of the preliminary assessment.

(3) At or before the issuance of a final assessment, the Department shall inform the taxpayer by a written statement of his or her right to appeal to the Alabama Tax Tribunal or to circuit court.

(4) Except in cases involving suspected criminal violations of the tax law, and other criminal activity, the Department shall conduct an examination of a taxpayer during regular business hours after providing reasonable notice to the taxpayer. A taxpayer who refuses a proposed time for an examination on the grounds that the proposed examination would cause inconvenience or hardship must offer reasonable alternative times and dates for the examination.

(5) At all stages of an examination or the administrative review of the examination, and in any appeal to the Alabama Tax Tribunal, a taxpayer is entitled to be assisted or represented, at his own expense, by an authorized representative. The Department shall prescribe a form by which the taxpayer may designate a person to represent him or her in the conduct of any proceedings, including collection proceedings, resulting from actions of the Department. In the absence of this form, the Department or the Alabama Tax Tribunal may accept such other evidence that a person is the authorized representative of a taxpayer as it considers

appropriate. This provision shall not be construed as authorizing the practice of law before the Department, the Alabama Tax Tribunal or any court in this state by a person who is not a licensed attorney.

(6) A taxpayer shall be allowed to make an audio recording of any in-person interview with any officer or employee of the Department relating to any examination or investigation by the Department, provided, however, the taxpayer must give reasonable advance notice to the Department of his or her intent to record and the recording shall be at the taxpayer's own expense and with the taxpayer's own equipment. The Department shall also be allowed to record any interview if the taxpayer is recording the interview, or if the Department gives the taxpayer reasonable advance notice of its intent to record the interview. The Department shall provide the taxpayer with a copy of the recording, but only if the taxpayer provides reimbursement for the cost of the transcript and reproduction of such copy. The cost shall be reasonable as prescribed by regulations issued by the Department.

(7) This section shall not apply to criminal investigations or investigations relating to the integrity of any officer or employee of the Department.

(B) Department responsibilities generally.

(1) The Department shall maintain a continuing education program to train employees of the Department and to provide them with a current knowledge of County laws and resolutions and applicable state and federal tax laws.

(2) In addition to any other information provided by law, the Director may include in the Department's periodic reports to the Commission, information about the number or kind of audits or assessments conducted in the period covered by the report.

(3) The Department shall not use the amounts of taxes assessed by an employee of the Department as:

- a. The basis of a production quota system for employees; or
- b. The basis for evaluating an employee's performance.

(4) The Department shall establish procedures for monitoring the performance of Department employees which may include the use of evaluations obtained from taxpayers.

(5) Installment Payments.

(a) The Director is authorized to enter into written agreements to allow any taxpayer to pay any tax in installment payments if the Director determines that such agreement will facilitate collection of such tax. Notwithstanding the preceding sentence, such agreements shall be entered into only regarding a tax that has been finally assessed and not appealed, and such agreements shall not exceed twelve (12) months, provided, that any such agreement may be renewed at the discretion of the Director for succeeding periods not to exceed twelve (12) months. The Director shall only be authorized to enter such an agreement with respect to a tax administered or collected by the Department.

(b) The Director may terminate, alter or modify any agreement entered into hereunder if:

(i) Information provided by the taxpayer to the Director prior to the date of such agreement was inaccurate or incomplete;

(ii) The taxpayer fails to pay any installment at the time such installment payment is due under such agreement;

(iii) The taxpayer fails to pay any other tax liability due the Department at the time such liability is due, unless the taxpayer has appealed such other liability pursuant to the terms of Montgomery County's Taxpayers Bill of Rights and Uniform Revenue Procedures Resolution;

(iv) The financial condition of the taxpayer has significantly changed;

(v) The taxpayer fails to provide a financial condition update as requested by the Director; or

(vi) The Director believes that collection of any tax to which an agreement under this provision relates is in jeopardy.

(c) The Director shall have sole authority or discretion to enter into or amend, modify or terminate any installment payment agreement provided for herein. The Director shall promulgate regulations necessary for the implementation of this provision.

(C) Department failure to comply with this section.

The failure of the Department to comply with any provision of this section shall not prohibit the Department from assessing any tax as provided in this Resolution, nor excuse the taxpayer from timely complying with any time limitations under this Resolution. However, if the Department fails to substantially comply with the provisions of this section, the Director shall, upon application by the taxpayer or other good cause shown, abate any penalties otherwise arising from the examination or assessment.

(D) Abatement of penalty.

The Department shall abate any penalty attributable to erroneous written advice furnished to a taxpayer by an employee of the Department. However, this section shall only apply if the Department employee provided the written advice in good faith while acting in his official capacity, the written advice was reasonably relied on by the taxpayer and was in response to a specific written request of the taxpayer, and the penalty did not result from the taxpayer's failure to provide adequate or accurate information.

CREDIT(S): Ala. Code § 40-2A-4 (1975); Act 2014-146, § 3.

SECTION IV. AUTHORITY TO ISSUE REVENUE RULINGS.

(A) The Director may, in addition to all other power and authority now granted by law, issue "revenue rulings" describing the substantive application of any law or regulation administered by the Department. Revenue rulings may also govern procedures applicable to the Department, and in such event, shall be called "revenue procedures." Revenue rulings shall be binding on the Department, Montgomery County and its taxing authorities only with respect to the taxpayer making the request and only with respect to the facts contained in the request. The Department attorney assigned to review the request for a revenue ruling shall consult with the taxpayer or

its authorized representative, if requested by the taxpayer or authorized representative prior to issuing the revenue ruling. A revenue ruling shall constitute the Department's interpretation of the law or regulations as applied to the facts contained in the request, but only pertaining to such particular facts as described in the request, and only to the taxpayer making the request.

(B) Revenue rulings may be issued only if no taxes have accrued with respect to the transactions, events or facts contained in the request at the time of the issuance of the ruling;

(C) Revenue rulings may be revoked or modified by the Director at any time; but any such revocation or modification shall not be effective retroactively unless one of the following has occurred:

(1) The person making the request misstated or omitted facts material to the ruling.

(2) The ruling was issued with respect to a matter involving the computation or payment of a tax that was due and payable at the time the ruling was requested.

(3) The law applied by the Director in the revenue ruling is changed in a manner to alter the Director's conclusions in the ruling and the change in the law is made effective as of the date of the ruling.

The taxpayer may petition for a hearing with the Alabama Tax Tribunal to determine the propriety, under (1), (2) or (3), of any retroactive revocation of a ruling.

(D) All revenue rulings issued by the Department shall be published, maintained as a public record, and made available by the Department for public inspection and copying, within a reasonable time following their issuance, at a reasonable cost to be determined by the Department. Prior to publication, the Department shall delete from the text of such ruling all names, addresses, titles, figures, dates, and other information which may identify the particular taxpayer who requested the ruling. If a revenue ruling contains trade secrets or other confidential information, the Department shall, upon written request of the taxpayer, delete that information prior to publication.

(E) Requests for revenue rulings shall be submitted in writing to the Director in the form and manner as prescribed by Department regulations, accompanied by a fee of \$200.00 (two-hundred dollars). The Director shall either issue or refuse to issue a ruling within 120 days after receipt of the request unless the taxpayer consents to an extension of time. If the Director refuses to issue such a ruling within the time prescribed, the \$200.00 fee shall be refunded to the taxpayer. A request may be withdrawn at any time prior to the issuance of the requested ruling, in which case there shall be no refund of the \$200.00 fee.

(F) Revenue rulings shall be issued by the Director in the name of the Montgomery County Commission.

CREDIT(S): Ala. Code § 40-2A-5 (1975); Act 2014-146, § 3.

SECTION V. COSTS OF EXAMINATION.

1. Montgomery County may not enter into any contract or arrangement for the examination of a taxpayer's books and records, written or otherwise, with a Private Auditing or Collecting Firm, if any part of the compensation or other benefits paid or payable to the Private Auditing or Collecting Firm is contingent upon or in any manner related to the amount of tax, license fee, interest, court cost, penalty, or any other item assessed against or collected from the

taxpayer. Any such contract or arrangement if made or entered into, is void and unenforceable. Any assessment or preliminary assessment of taxes, license fees, penalties, court costs, interest or other items proposed or asserted by, or based upon the recommendation of, a Private Auditing or Collecting Firm compensated under any such contract or arrangement shall be void and unenforceable. This provision does not prohibit or restrict Montgomery County from entering into contracts or arrangements for the collection of any tax, interest, court cost, or penalty when the Private Auditing or Collecting Firm has no authority to determine the amount of tax, interest, court cost, or penalty owed Montgomery County.

2. The compensation or other benefits paid or payable to any employee or other agent of a Private Auditing or Collecting Firm or to any employee or other agent of the state or county serving in the capacity of a hearings or appeals officer, including an attorney serving in that capacity, may not be contingent upon, in whole or in part, or otherwise related to in any manner, the amount of tax, license fee, interest, court cost, or penalty, or other item assessed against or collected from the taxpayer. Any contract or arrangement based, in whole or in part, on any such contingency is void and unenforceable. Any assessment or preliminary assessment of taxes, license fees, penalties, court cost, interest, or other items proposed or asserted by or upon the recommendation of a Private Auditing or Collecting Firm, compensated under such contract or arrangement, is void and unenforceable.

3. Any person violating this section, for each violation, shall have committed a Class A misdemeanor. Violators shall also forfeit any certification granted under Ala. Code § 40-2A-14. Any Private Auditing or Collecting Firm that violates (1) or (2) above shall forfeit its license issued under Ala. Code § 4-12-43.1 until such time as it and each of its examiners or other employees or agents involved in the violation meet any remedial requirements prescribed by the board created under Ala. Code § 40-2A-15. This provision may not, however, preclude employees of a Private Auditing or Collecting Firm from participating in a profit-sharing arrangement generally made available to other employees of the firm who are not engaged in examining taxpayers' books and records, provided that the formula utilized in calculating the profit-sharing allocations is based primarily on the overall profitability of the firm and secondarily on non-monetary criteria such as age or years of service.

4. Except as otherwise provided in this subsection, the Department may not assess or attempt to assess a taxpayer for any costs incurred by, or charged to Montgomery County in connection with performing an examination of the taxpayer's books and records, including lodging, meals, or mileage charges, and any assessment or proposed assessment of such costs is void and unenforceable. The Department is authorized to assess and collect from a taxpayer the reasonable costs based on the then current state government employee per diem rates incurred by, or charged to, Montgomery County in connection with performing an examination of the taxpayer's books and records, if the taxpayer received notice by certified U. S. mail, return receipt requested, at least thirty (30) days prior to the date on which the examination was to commence and the taxpayer either failed or refused to respond or did not propose a reasonable alternative date on which the examination was to commence within fifteen (15) days of receipt of notice of the pending examination, or the taxpayer and the Department agreed in writing as to an alternative date on which the examination was to commence but the taxpayer then failed or refused to permit reasonable access to its books and records on the alternative date. This section shall not apply to examinations of the books and records of a taxpayer with respect to the insurance premium license tax levied by Chapter 4A, Title 27, or examinations for gasoline or motor fuel taxes if authorized by local law in effect on July 1, 1998.

CREDIT(S): Ala. Code § 40-2A-6 (1975); Act No. 2016-406, § 1.

SECTION VI. UNIFORM REVENUE PROCEDURES.

(A) Maintenance of records; audit and subpoena authority; authority to issue regulations.

(1) In addition to all other recordkeeping requirements otherwise set out in Title 40, Code of Alabama (1975), taxpayers shall keep and maintain an accurate and complete set of records, books and other information sufficient to allow the Department to determine the correct amount of value or correct amount of any tax, license, permit or fee administered by the Department, or other records or information as may be necessary for the proper administration of any matters under the jurisdiction of the Department. The books, records and other information shall be open and available for inspection by the Department upon request at a reasonable time and location.

(2) The Department may examine and audit the records, books or other relevant information maintained by any taxpayer or other person for the purpose of computing and determining the correct amount of value or correct amount of any tax, license or fee administered by the Department, or for any other purpose necessary for the proper administration of any matter under the jurisdiction of the Department.

(3) A taxpayer, or any officer of a corporation or association, or partner of a partnership, or fiduciary of a trust, or responsible individual of any entity under a duty to maintain books and records pursuant to this subsection who fails or refuses to maintain such records and books, or permit inspection, shall be subject to contempt proceedings in the circuit court of the judicial circuit in which the person resides or has a principal place of business, and upon proof of the fact to the court, may be punished for contempt as provided in cases of contempt in circuit court.

(4) The Department may summon any witness to appear and give testimony, and summon by subpoena duces tecum any records, books or other information of any kind relating to any matter which the Department has authority to administer. The witness may be summoned by subpoena issued by the Director of the Department, any circuit judge, any magistrate, or any district judge, in the name of the Department, or by the Alabama Tax Tribunal, directed to any sheriff of Alabama or any officer of the Montgomery Police Department and returnable to the Department. The subpoena may be served in like manner as subpoenas issued out of any circuit court, or the subpoena may be served by an authorized employee of the Department or by either U. S. mail with delivery confirmation or certified mail, return receipt requested. A fee shall be paid to banking institutions, other similar entities, or any other person except the taxpayer, for copying, searching for, reproducing, and transporting any records, books, papers, or other documents requested or subpoenaed by the Department and to persons who are required to appear as a witness equal to the fee authorized to be paid by the Internal Revenue Service for similar services or appearances pursuant to Section 7610 of the Internal Revenue Code of 1986, as amended. If any witness has been subpoenaed to appear and testify or appear and produce records, books or other information, and fails or refuses to appear or testify or to produce such books, records or other information, that witness shall be subject to contempt proceedings in the circuit court of the judicial district in which the witness resides, and upon proof of such fact to the circuit court may be punished for contempt as is provided in cases of contempt in circuit court.

(5) The Department may issue forms and make reasonable regulations concerning any matter administered by the Department.

(B) Procedures governing entry of preliminary and final assessments; appeals therefrom.

(1) Entry of Preliminary Assessment; Final Assessment of Uncontested Tax; Execution of Preliminary and Final Assessments.

(a) If the Department determines that the amount of any tax as reported on a return is incorrect, or if no return is filed, or if the Department is required to determine value, the Department may calculate the correct tax or value based on the most accurate and complete information reasonably obtainable by the Department. The Department may thereafter enter a preliminary assessment for the correct tax or value, including any applicable penalty and interest.

(b) Where the amount of tax or value reported on a return is undisputed by the Department, or the taxpayer consents to the amount of any deficiency, determination of value, or preliminary assessment in writing as provided by regulation, the Department may immediately enter a final assessment for the amount of the tax or value, plus applicable penalty and interest; provided, the Department may at any time enter a final jeopardy assessment in the manner provided in subsection (5) of this section.

(c) All preliminary and final assessments issued by the Department shall be executed as provided by regulations promulgated by the Department.

(2) Time Limitation for Entering Preliminary Assessment.

Any preliminary assessment shall be entered within three (3) years from the due date of the return, or three (3) years from the date the return is filed with the Department, whichever is later, or if no return is required to be filed, within three (3) years of the due date of the tax, except as follows:

(a) A preliminary assessment may be entered at any time if no return is filed as required, or if a false or fraudulent return is filed with the intent to evade tax;

(b) A preliminary assessment may be entered within six (6) years from the due date of the return or six (6) years from the date the return is filed with the Department, whichever is later, if the taxpayer omits from the taxable base an amount properly includable therein which is in excess of 25 percent (25%) of the amount of the taxable base stated in the return.

For purposes of this paragraph:

1. The term "taxable base" means the gross income, gross proceeds from sales, gross receipts, net worth, or other amounts on which the tax paid with the return is computed; and

2. In determining the amount omitted from the taxable base, there shall not be taken into account any amount which is omitted from the taxable base stated in the return if the amount is disclosed in the return, or in a statement attached to the return, in a manner adequate to apprise the Department of the nature and amount of the item.

(c) A preliminary assessment entered pursuant to Ala. Code § 40-29-72 and § 40-29-73

(1975) may be entered within five (5) years from the due date of the return on which the underlying tax is required to be reported or within five (5) years of the date the return is filed, whichever is later.

(d) The running of the period of limitations provided herein for entering a preliminary assessment shall be suspended for the period that:

- (1) The taxpayer or the assets of the taxpayer are involved in a case under Title 11 of the United States Code, Bankruptcy, and for a period of six (6) months thereafter; or
- (2) The assets of the taxpayer are in the control or custody of a court in any proceeding, and for a period of six (6) months thereafter.

(e) The Department and the taxpayer may, prior to the expiration of the period for entering a preliminary assessment or the filing of a petition for refund, agree in writing to extend the time provided for entering the assessment or filing the petition as set forth in this Resolution. The tax may be assessed, or the petition for refund may be filed, at any time prior to the expiration of the period agreed upon. The period agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

(f) Additional tax may be assessed by the Department within any applicable period allowed above, even though a preliminary or final assessment has been previously entered by the Department against the same taxpayer for the same or a portion of the same tax period. No taxpayer, however, shall be subject to unnecessary examination or investigation, and only one (1) inspection of a taxpayer's books and records relating to each type of tax administered by the Department shall be made for each taxable year, unless the taxpayer requests otherwise or unless the Director, after investigation, notifies the taxpayer in writing that an additional inspection is necessary. The Director shall promulgate regulations consistent with those followed by the Internal Revenue Service with respect to second inspections of a taxpayer's books and records.

(g) The three-year statute of limitations provided by this subdivision for entering a preliminary assessment shall be extended as provided in the following sentence, for the benefit of a self-administered county such as Montgomery County in cases where: 1. the ADOR has audited a taxpayer and has entered a final assessment against the taxpayer for additional sales, use, rental or lodgings tax; 2. the taxpayer owes the same type of tax to the Department for the same tax period or periods; and 3. the taxpayer or its authorized representative has not contacted the Department or its private auditing firm, pursuant to its voluntary disclosure program, prior to the date of entry of the final assessment. In such cases, the statute of limitations shall not expire until the earlier of six (6) months from the date of entry of the final assessment or sixty (60) days following the date of mailing or transmittal by electronic mail by the ADOR to the Department or its private auditing firm of a copy of the notice of final assessment and any attachments thereto. Any tax assessed by the Department within the additional time period allowed by this subdivision shall be limited to those items changed or adjustments included in the final assessment entered by the ADOR. The Alabama Tax Tribunal, during the months of January and July of each year, shall publish a list of pending appeals and the tax or taxes at issue.

(3) Service of Preliminary Assessment Upon Taxpayer.

The preliminary assessment entered by the Department, or a copy thereof, shall be promptly mailed by the Department to the taxpayer's last known address by either first class United States mail or certified mail with return receipt requested, but at the option of the Department, the preliminary assessment may be delivered to the taxpayer by personal service.

(4) Procedure for Review of Disputed Preliminary Assessments: Entry and Notice of Final Assessment.

(a) If a taxpayer disagrees with a preliminary assessment as entered by the Department, the taxpayer may file a written petition for review with the Department within thirty (30) days from the date of mailing or personal service, whichever occurs earlier, of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, or if the Department otherwise deems it necessary, the Department shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer and the Department to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to their respective positions.

(b) If a written petition for review:

(1) Is not timely filed, or

(2) Is properly filed, and upon further review the Department determines the preliminary assessment is due to be upheld in whole or in part, the Department may make the assessment final in the amount of tax due as computed by the Department, with applicable interest and penalty computed to the date of entry of the final assessment.

(c) If a preliminary assessment is not withdrawn or made final by the Department within five (5) years from the date of entry, the taxpayer may appeal the preliminary assessment to the Alabama Tax Tribunal or to the appropriate circuit court as provided herein for an appeal of a final assessment in subsection (b)(7).

(d) The final assessment entered by the Department, or a copy thereof, shall be mailed by the Department to the taxpayer's last known address (i) by either first class United States mail or certified mail with return receipt requested in the case of assessments of tax of five hundred dollars (\$500) or less or (ii) by certified mail with return receipt requested in the case of assessments of tax of more than five hundred dollars (\$500). In either case and at the option of the Department, the final assessment, or a copy thereof, may be delivered to the taxpayer by personal service.

(5) Jeopardy Assessment.

(a) If the Director or his/her delegate finds that a taxpayer designs quickly to depart from Montgomery County or to remove his property therein, or to do any other act tending to prejudice or to render wholly or partly ineffectual proceedings to collect any tax imposed by Montgomery County, the Director or his/her Delegate may issue notice of such finding to the taxpayer by personal service or mailing to his/her last known address, together with a demand for immediate payment of the tax declared to be in jeopardy, including penalties and additions thereto and such tax, penalty, interest and additions thereto shall be immediately due and payable. A final assessment of such tax may be entered immediately and if the assessment is not paid upon such demand of the Director, or his/her Delegate, the Director, or his/her Delegate, may

forthwith issue a warrant for levy and distraint of any personal property of the taxpayer which shall be collected in the same manner and with like effect as provided in Ala. Code § 40-29-20 through § 40-29-34 (1975).

(b) In the case of a tax for a current period, the Director, or his/her Delegate, may declare the taxable period of the taxpayer immediately terminated and may at his/her discretion estimate the tax liability based upon the best information obtainable. Notice of such finding and declaration shall be issued to the taxpayer in the same manner as in subparagraph (a) above.

(c) When a jeopardy assessment has been made as provided in subparagraph (a), the collection of all or any part of such assessment may be stayed by filing with the Director or his/her Delegate an approved bond conditioned upon the payment of the assessment together with applicable interest and costs of collection. The Director or his/her Delegate shall have sole discretion to approve or disapprove the bond, but such approval shall not be unreasonably withheld.

(d) In any proceeding in court to contest the jeopardy assessment or to enforce payment of the taxes made due and payable by virtue of the provisions of this section, the finding of the Director or his/her Delegate, made as herein provided, shall be for all purposes presumptive evidence of jeopardy.

(e) A final jeopardy assessment entered hereunder may be appealed to either the Alabama Tax Tribunal or the circuit court in the same manner as provided for appeals from final assessments.

(6) Sale of Business.

(a) Person selling out or quitting business to file return; part of purchase money to be withheld.

Any person subject to the provisions of this Resolution who shall sell out his business or stock of goods, or shall quit business, shall be required to make out the required sales tax returns within thirty (30) days after the date he sold out his business or stock of goods, or quit business, and his successor in business shall be required to withhold sufficient of the purchase money to cover the amount of said taxes due and unpaid until such time as the former owner shall produce a receipt from the Department showing that the taxes have been paid, or a certificate that no taxes are due. If the purchaser of a business, or stock of goods shall fail to withhold purchase money as above, provided the taxes shall be due and unpaid after the thirty (30) day period allowed, he shall be personally liable for the payment of the taxes accrued and unpaid on account of the operation of the business by the former owner. If in such cases the Department deems it necessary in order to collect the taxes due, the Department may make a jeopardy assessment as provided herein.

(b) Final Return of retailer selling out; purchaser to retain part of purchase money.

If any retailer liable for an amount of local use tax herein required to be collected shall sell out his business or stock of goods or shall quit the business, he shall make a final return and payment within fifteen (15) days after the date of selling or quitting business. His successor, successors or assigns, if any, shall be required to withhold sufficient of the purchase money to cover the amount of such use taxes herein required to be collected and interest or penalties due and unpaid until such time as the former owner shall produce a receipt from the Department showing that they have been paid, or a certificate stating that no amount is due. If the purchaser of a business or stock of goods shall fail to withhold purchase money as above provided, he shall be personally liable for the payment of the amount of such use taxes herein required to be collected

by the former owner, interest and penalties accrued and unpaid by any former owner, owners or assignors.
CREDIT(S): Ala. Code § 40-29-91 (1975); Ala. Code § 40-23-25 (1975); Ala. Code § 40-23-82 (1975).

(7) Procedure for Appeal from Final Assessment.

(a) A taxpayer may appeal to the Alabama Tax Tribunal from any final assessment entered by the Department by filing a notice of appeal with the Alabama Tax Tribunal within thirty (30) days from the date of mailing or personal service, whichever occurred earlier, of the final assessment, and the appeal, if timely filed, shall proceed as herein provided for appeals to the Alabama Tax Tribunal. See Section VII of this Resolution.

(b)(1) In lieu of an appeal under (a) above, at the option of the taxpayer, the taxpayer may appeal from any final assessment to the Circuit Court of Montgomery County, Alabama, or to the circuit court of the county in which the taxpayer resides or has a principal place of business in Alabama, as appropriate, by filing notice of appeal within thirty (30) days from the date of mailing or personal service, whichever occurs earlier of the final assessment with both the Director of the Department and the clerk of the circuit court in which the appeal is filed.

(b)(2) If the appeal is to circuit court, the taxpayer, also within the 30-day period allowed for appeal, shall do one of the following:

(i) Pay the tax, interest, and any penalty shown on the final assessment.

(ii) File a supersedeas bond with the court for 125 percent (125%) of the amount of the tax, interest, and any penalty shown on the final assessment. The supersedeas bond shall be executed by a surety company licensed and authorized to do business in Alabama and shall be conditioned to pay the amount of tax, interest, and any penalties shown on the final assessment, plus applicable interest and any court costs relating to the appeal, payable to the Montgomery County Commission.

(iii) File an irrevocable letter of credit with the circuit court in an amount equal to 125 percent (125%) of the amount of the tax, interest, and any penalty shown on the final assessment. The irrevocable letter of credit shall be issued by a financial institution designated as a qualified public depository by the Board of Directors of the Security for Alabama Funds Enhancement (SAFE) Program pursuant to Chapter 14A, Title 41, Code of Alabama. The Montgomery County Commission shall be named the beneficiary of the irrevocable letter of credit. The irrevocable letter of credit shall be conditioned to pay the assessment plus applicable interest and any court costs relating to the appeal. The taxpayer may not issue an irrevocable letter of credit as to a final assessment entered against the same taxpayer.

(iv) File a pledge or collateral assignment of securities that constitute eligible collateral under Chapter 14A, Title 41, Code of Alabama in an amount equal to 200 percent (200%) of the amount of the tax, interest, and penalty shown on the final assessment. The pledge or collateral assignment shall be in favor of the Montgomery County Commission, and conditioned to pay the assessment plus applicable interest and any court costs relating to the appeal.

(v) Show to the satisfaction of the clerk of the circuit court to which the appeal is taken that the taxpayer has a net worth, on the basis of fair market value, of two hundred fifty thousand dollars (\$250,000) or less, including his or her homestead.

(b)(3) A taxpayer may appeal a final assessment to either the Alabama Tax Tribunal or to circuit court as provided herein, even though the taxpayer has paid the tax in issue prior to taking the appeal.

(c)(1) The filing of the notice of appeal with the Alabama Tax Tribunal or, in the case of appeals to the circuit court, the filing of the notice of appeal with both the Director of the Department and the clerk of the circuit court in which the appeal is filed and also the payment of the assessment in full and applicable interest or the filing of a supersedeas bond, an irrevocable letter of credit, or a pledge or collateral assignment of securities as provided herein, are jurisdictional. Except as set forth in subparagraph (c)(2), if such prerequisites are not satisfied within the time provided for appeal, the appeal shall be dismissed for lack of jurisdiction.

(c)(2) Notwithstanding subparagraph (c)(1) above, should the circuit court determine that the taxpayer has not satisfied the requirements of subparagraph (b)(2), the circuit court shall order that the taxpayer satisfy such requirements. The taxpayer may satisfy such requirements at any time within thirty (30) days after service of the court order. No order of dismissal for lack of jurisdiction shall be entered within thirty (30) days after service of the court order, and no order of dismissal shall thereafter be entered if such requirement is satisfied within such thirty (30) day period.

(c)(3). On appeal to the circuit court or to the Alabama Tax Tribunal, the final assessment shall be prima facie correct, and the burden of proof shall be on the taxpayer to prove such assessment is incorrect.

(d)(1) The Alabama Tax Tribunal, circuit court or the appellate court on appeal may increase or decrease the assessment to reflect the correct amount due.

(d)(2) If a final assessment is reduced on appeal, any overpayment of tax paid by the taxpayer shall immediately be refunded to the taxpayer by Montgomery County or other entity to which the overpayment was distributed.

(d)(3) No court shall have the power to enjoin the collection of any taxes due on an assessment so appealed or to suspend the payment thereof.

(8) Procedure Governing Petitions for Refund; Appeals Therefrom.

(A) Petition for refund allowed, Generally.

Any taxpayer may file a petition for refund with the Department for any overpayment of tax or other amount erroneously paid to the Department or concerning any refund which the Department is required to administer. If a final assessment for the tax has been entered by the Department, a petition for refund of all or a portion of the tax may be filed only if the final assessment plus applicable interest has been paid in full prior to or with the filing of the petition for refund. The Department may also issue automatic refunds pursuant to Ala. Code § 40-29-71 (1975). In the case of a petition for refund of public utilities taxes pursuant to Title 40, Chapter 21 Code of Alabama, sales or use taxes pursuant to Chapter 23, and any transient occupancy tax pursuant to Chapter 26, a petition may be filed by the consumer/purchaser who paid the tax directly to the taxpayer that collected the tax, or by the taxpayer if the taxpayer remitted in excess of the tax due, however never collected the tax from the consumer/purchaser, or by the taxpayer if the consumer/purchaser paid the tax directly to the taxpayer, provided that a refund shall not be paid to

the taxpayer until after the tax has been credited or repaid to the consumer/purchaser by the taxpayer. The ADOR may adopt rules and establish procedures regarding petitions for refund, including establishing procedures for claiming such refunds on an annual basis when the amount of a refund is less than twenty-five dollars (\$25.00) and offsetting any state use tax liability against any refund otherwise due prior to paying a refund.

(B) Time limitation for filing petition for refund; automatic refund.

(1) Generally. A petition for refund shall be filed with the Department or an automatic refund issued pursuant to subparagraph (2), or a credit allowed, within (a) three (3) years from the date the return was filed, or (b) two (2) years from the date of payment of the tax, whichever is later, or, if no return was timely filed, two (2) years from the date of payment of the tax. For purposes of this paragraph, taxes paid through withholding or by estimated payment shall be deemed paid on the original due date of the return.

Where the Department determines that a taxpayer is entitled to a refund, the Department shall automatically refund to that taxpayer the amount of any excess tax so paid to Montgomery County provided, however, that the statute of limitations provisions of the applicable tax law shall apply.

(C) Department required to grant or deny refunds; time limitations.

The Department shall either grant or deny a petition for refund within six (6) months from the date the petition is filed, unless said period is extended by written agreement of the taxpayer and the Department. The taxpayer shall be notified of the Department's decision concerning the petition for refund by first class United States mail or by either United States mail with delivery confirmation or by certified mail, return receipt requested, sent to the taxpayer's last known address. If the Department fails to grant a refund within the time provided herein, then said petition for refund shall be deemed to be denied.

(D) Procedures if Refunds Granted; Credit of Refund; Payment of Other Taxes; Payment of Interest.

1. If a petition is granted, or the Department, the Alabama Tax Tribunal, or a court otherwise determines that a refund is due, the overpayment shall be refunded to the taxpayer by Montgomery County or other entity to which the overpayment was distributed. If the Department determines that a refund is due, the amount of overpayment plus accrued interest may first be credited by the Department against any outstanding final tax liabilities due and owing by the taxpayer to the Department, and the balance of any overpayment shall be refunded to taxpayer. If any refund or part thereof is credited to any other tax by the Department, the Department shall provide a written detailed statement to the taxpayer showing the amount of overpayment, the amount credited for payment to other taxes, and the amount refunded.

2. Pursuant to Ala. Code § 40-18-100 (1975) and Ala. Code § 40-18-103 (1975), the Department may set off from any income tax refund due the taxpayer by the ADOR any liquidated sum of at least \$25.00 due and owing to the Department. The Department shall, at the time of the transfer of funds from the ADOR to the Department, notify the taxpayer whose refund is sought to be set off that the transfer has been made. Such notice shall clearly set forth the name of the debtor, the manner in which the debt arose, the amount of the claimed debt, the transfer of funds to the Department and the intention

to set off the refund against the debt, notice that any refund in excess of the claimed debt will be sent to the taxpayer, the taxpayer's opportunity to give written notice to contest the setoff within thirty (30) days of the date of mailing of the notice, the name and mailing address of the Department to which the application for a hearing must be sent, and the fact that the failure to apply for such a hearing, in writing, within the 30-day period will be deemed a waiver of the opportunity to contest the setoff. In the case of a joint return or a joint refund, the notice shall also state the name of the taxpayer named in the return, if any, against whom no debt is claimed, the fact that a debt is not claimed against such taxpayer, the fact that such taxpayer is entitled to receive a refund if it is due him regardless of the debt asserted against his spouse, and that in order to obtain a refund due him such taxpayer must apply, in writing, for a hearing with the Department named in the notice within thirty (30) days of the date of the mailing of the notice. If a taxpayer fails to apply in writing for such a hearing within thirty (30) days of the mailing of such notice, he will have waived his opportunity to contest the setoff.

3. If the Association of County Commissions of Alabama (ACCA) or an entity established through the ACCA, submits a request for setoff to the ADOR on behalf of the Department, the ACCA or other organization may assess a reasonable fee, which shall be twenty-five (\$25) dollars. This fee may be assessed against the debtor and collected as the first amount setoff against any tax refund.

(E) Procedures if refund denied; appeal.

(1) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the Alabama Tax Tribunal within two (2) years from the date the petition is denied, and the appeal, if timely filed, shall proceed as hereinafter provided for appeals to the Alabama Tax Tribunal.

(2) In lieu of appealing to the Alabama Tax Tribunal, the taxpayer may appeal from the denial of a petition for refund by filing a notice of appeal with the Circuit Court in Montgomery County, Alabama, or the circuit court of the county in which the taxpayer resides or has a principal place of business in Alabama, as appropriate, by filing the notice within two (2) years from the date the petition is denied. The circuit court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any.

(3) If an appeal is not filed with the Alabama Tax Tribunal or the circuit court within two (2) years of the date the petition is denied, then the appeal shall be dismissed for lack of jurisdiction.

(4) This section shall apply to all appeals filed after June 15, 2007. Notwithstanding the prior sentence, in any appeal to a circuit court which is pending on June 15, 2007, and in which a supersedeas bond was filed pursuant to, and in compliance with, the requirements of this section, for double the amount of the tax, interest and any penalty shown on the final assessment, or for double the amount of the final order of the administrative law judge, such bond may be reduced to 125 percent (125%) of such amount shown on the final assessment or in the final order of the administrative law judge.

CREDIT(S): Ala. Code § 40-2A-7 (1975); Ala. Code § 40-23-25 (1975); Ala. Code § 40-23-82 (1975); Ala. Code § 40-29-91 (1975); Act 2014-146, § 3; Act 2018-180, § 1.

SECTION VII. PROCEDURES GOVERNING APPEALS TO THE ALABAMA TAX TRIBUNAL; AUTHORITY OF THE ALABAMA TAX TRIBUNAL.

A. *Generally.*

1. Pursuant to the Alabama Taxpayer Fairness Act, Ala. Code § 40-2B-1, et seq., the State of Alabama has established the Alabama Tax Tribunal, an independent agency with tax expertise to resolve disputes between the Department and taxpayers, prior to requiring the payment of the amounts in issue or the posting of a bond, but after the taxpayer has had a full opportunity to attempt settlement with the Department. Pursuant to Ala. Code § 40-2B-1, Montgomery County has elected to participate under the auspices of the Alabama Tax Tribunal. The Alabama Tax Tribunal shall have jurisdiction to hear and determine all appeals filed by taxpayers with the Alabama Tax Tribunal from final assessments or denied refunds in whole or in part, with respect to any sales, use, rental or lodgings taxes levied or collected by or on behalf of Montgomery County. This jurisdiction of the Alabama Tax Tribunal does not apply to appeals filed directly by a taxpayer with the circuit court from a final assessment entered by the Department or from the Department's denial in whole or in part of a claim for refund.

B. Appeals.

1. A taxpayer may appeal a final assessment or denied refund in whole or in part, of any sales, use, rental, or lodgings taxes levied by or on behalf of Montgomery County to the Alabama Tax Tribunal in accordance with the procedures, requirements and time periods provided in Ala. Code § 40-2A-7, Ala. Code § 40-2A-8, Ala. Code § 40-2B-1 et seq., and Sections VI and VII of this Resolution. The notice of appeal filed by the taxpayer shall identify the final assessment, denied refund, or other act or refusal to act by the Department which is the subject of the appeal, the position of the appealing party, the basis on which relief should be granted, and the relief sought. A notice of appeal that does not include all of the above information shall be sufficient to invoke the jurisdiction of the Alabama Tax Tribunal. The judge may require a taxpayer to file an amended notice of appeal if more information is deemed necessary.

2. Except in cases involving the denial of a claim for refund and except as provided in Alabama statutes regarding jeopardy assessments, the taxpayer shall have the right to have his or her case heard by the Alabama Tax Tribunal prior to the payment of any of the amounts asserted as due by the Department and prior to the posting of any bond.

3. Proceedings before the Alabama Tax Tribunal shall be tried de novo and without a jury.

4. Final decisions of the Alabama Tax Tribunal shall have the same force and effect as and shall be enforced in the same manner as judgments of the circuit courts in this state. The Alabama Tax Tribunal's decision shall finally decide the matters in controversy, unless any party to the matter timely appeals the decision of the Alabama Tax Tribunal to the appropriate circuit court as provided in Ala. Code § 40-2B-1, et seq.

CREDIT(S): Ala. Code § 40-2B-1 (1975), et. seq.

SECTION VIII. CONFIDENTIALITY, DISCLOSURE, AND EXCHANGE OF TAX RETURNS AND TAX INFORMATION.

(A) Except as otherwise provided in this section, it shall be unlawful for any person to print, publish or divulge, without the written permission or approval of the taxpayer, the return of any taxpayer or any part of the return, or any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the Department, the State of Alabama or a municipality, or upon order of any court, or as otherwise allowed in this section. Statistical information pertaining to taxes may be disclosed at the discretion of the Director or his/her Delegate to the legislative or executive branch of the County or the State. Upon request, the Director or his or her Delegate may make

written disclosure as to the status of compliance of entities subject to the requirements contained in Chapter 14, Code of Alabama, prior to its repeal, and Chapter 14A, Code of Alabama as applicable. A good standing certificate shall be issued to a requesting person with respect to a business entity if the entity has filed all county tax returns required under Chapter 14, prior to its repeal, and Chapter 14A, Code of Alabama, as applicable, and paid the taxes shown as payable in accordance with those returns. Any person found guilty of violating this section shall, for each act of disclosure, have committed a Class A misdemeanor.

(B) This section shall not apply to returns filed and information secured under laws of this state (1) governing the registration and titling of motor vehicles; (2) levying or imposing excise taxes or inspection fees upon the sale of, use, or other disposition of gasoline and other petroleum products, (3) governing the licensing of motor vehicle dealers, reconditioners, rebuilders, wholesalers, and automotive dismantlers and parts recyclers, (4) governing the privilege licenses as provided in Chapter 12, other than Article 4, of Title 40, Code of Alabama (1975) or (5) governing the issuance or affixing of tobacco stamps required under Chapter 25, Title 40, Code of Alabama (1975).

(C) The orders of the Alabama Tax Tribunal and all evidence, pleadings and any other information offered or submitted in any appeal before the Alabama Tax Tribunal are not subject to this section.

(D) The Director shall promulgate reasonable regulations permitting and governing the exchange of tax returns, information, records and other documents secured by the Department, with tax officers of other agencies of the State of Alabama, municipal, and county government agencies in Alabama, federal government agencies, any association of state government tax agencies, any state government tax agencies of other states and any foreign government tax agencies. However, (1) any tax returns, information, records, or other documents remain subject to the confidentiality provisions set forth in subsection (A); (2) the Department may charge a reasonable fee for providing information or documents for the benefit of the ADOR, and any other taxing authority; and (3) any exchange shall be for one or more of the following purposes:

(a) Collecting taxes due;

(b) Ascertaining the amount of taxes due from any person;

(c) Determining whether a person is liable for, or whether there is probable cause for believing such person might be liable for, the payment of any tax to a federal, state, county, municipal or foreign government agency.

(E) Nothing herein shall prohibit the use of tax returns or tax information by the Department or county tax assessing officials in the proper administration of any matter administered by the Department or county tax collecting officials. The Department or county tax official may also divulge to a purchaser, prospective purchaser, as defined pursuant to the regulations of the Department, or successor of a business or stock of goods the outstanding sales, use or rental tax liability of the seller for which the purchaser, prospective purchaser, as defined pursuant to the regulations of the Department or ADOR, or successor may be liable pursuant to Ala. Code § 40-23-25, § 40-23-80, or § 40-12-224 (1975). Furthermore, nothing in this section shall preclude the inspection of returns by agents of the ADOR or by federal or foreign state agents pursuant to by Ala. Code § 40-18-53 (1975).

(2) Upon a request by the State Treasurer, the Director may provide the State Treasurer with the names and addresses of those persons entitled to property acquired by the state under Article 2 of Chapter 12 of Title 35, the

Uniform Disposition of Unclaimed Property Act. The information shall be used by the State Treasurer solely for the purpose of administering the Uniform Disposition of Unclaimed Property Act.

(g) Nothing herein shall prohibit the exchange of information between and among county or municipal governments, provided that any exchange shall be subject to the same restrictions and criminal penalties imposed on the Department and its personnel as described in this section.

(F) In no event shall any damages, attorney fees, or court costs be assessed against the Department or Montgomery County under this section, nor shall any damages, attorney fees, or court costs be assessed against elected officials, officers, or employees of the Department or Montgomery County.

CREDIT(S): Ala. Code § 40-2A-10 (1975).

SECTION IX. VOLUNTARY DISCLOSURE PROGRAM.

A. Generally.

The Department has a Voluntary Disclosure Program to encourage businesses that are not in compliance with the Alabama tax laws to come forward voluntarily to register and bring their accounts into compliance. The Department offers the voluntary disclosure program as a *service* to the taxpayer. In order to be considered for the voluntary disclosure program, the applicant must not have been contacted by the Department or an agent of the Department, such as the Multistate Tax Commission, or a private auditing firm hired by the Department to conduct an audit on its behalf, nor filed a tax return for seven (7) years prior to the postmark/receipt date of the initial written request for voluntary disclosure. The Department considers contact and the filing of returns on a tax-by-tax basis. For example, if a taxpayer has registered to collect, filed a return for, or has been contacted about one type of tax, this will not prohibit the taxpayer from entering the program for other tax types.

B. Taxes Subject to Disclosure Agreements.

1. The Department will enter into an agreement for the remittance of rental taxes, and sales and use taxes.
2. In general, this program is not open to taxpayers who have at some time filed returns and/or qualified to do business and have fallen behind in their filing responsibilities.
3. The Department agrees to waive late file and late payment penalties and the taxpayer will be billed directly for interest.

C. Nexus Determination.

The Department limits prior period exposure to three (3) years or to the date nexus was established in Montgomery County. In the event that nexus was arguable or if there is no evidence that nexus existed during the three-year look back period, the representative may proceed through the normal registration process. The burden of proof regarding lack of nexus is on the taxpayer.

D. Initial Contact.

1. Initial contact must be made in a written request.
2. The taxpayer can come forward anonymously and disclose its name upon signing the agreement.
3. The Department will in no way seek to identify those taxpayers who wish to remain anonymous.
4. To remain anonymous when making initial contact, the taxpayer may engage representation from a tax preparer, accountant or attorney.

In order to be considered for the voluntary disclosure program, applicants must submit a letter that includes the following information:

1. The nature of business the taxpayer conducts in Montgomery County.
2. The reason for not timely filing and remitting taxes.
3. The type of entity formation (i.e., s-corporation, LLC, etc.).
4. The type of tax the taxpayer will file and remit.
5. A statement, if true, that the taxpayer has not been contacted by the Department or an agent of the Department, for seven (7) years prior to the initial written request for voluntary disclosure, nor is the taxpayer currently under audit by the Department or an agent of the Department, nor has the taxpayer filed tax returns of this type with the Department within the last seven (7) years. (A contact includes, but is not limited to, with regard to potential liability for the type of tax in question: Receipt of a nexus questionnaire, a telephone call, an audit or notice of audit by the Department or an agent of the Department, payment of tax, registration for tax, registration with the Secretary of State, request for extension of time to file, making a payment of estimated tax, the filing of a return, and non-compliance issued in response to an application for a Certificate of Good Standing by the taxpayer, or on behalf of the taxpayer).
6. The tax year end of the taxpayer, whether calendar or fiscal year end. If the taxpayer has a fiscal year end, the month and date of each year end for the look-back period must be provided.
7. A statement as to whether the taxpayer has collected and failed to remit sales and use tax in the past. If the taxpayer has collected such taxes in the past, the tax periods in which such tax were collected must be provided.
8. A statement addressing, sales and use taxes must be included. For example, taxpayers requesting a voluntary disclosure agreement for sales tax should justify why a voluntary disclosure agreement is not being requested for use tax, as well.

E. Responsibility of the Taxpayer.

To participate in the Voluntary Disclosure Program, the taxpayer must:

1. Enter into a binding agreement with the Department for at least a three-year look-back period.
2. File all returns and forms for the period(s) specifically outlined in the agreement within 90 days of the effective date of the agreement.
3. Remit all tax and interest due as agreed upon.

F. Three-Year Look-Back Period.

1. The Voluntary Disclosure Program has a mandatory three-year look-back period.
2. The three-year look-back period is calculated by determining the last three (3) tax years (or 36 months) which are past due.
3. If the taxpayer has collected sales or use tax without remitting them, the look-back period will be extended to include all periods in which sales and use tax was collected.

The effective date of the agreement is established as the date that the Department received the initial contact.

G. Disqualification.

The taxpayer may be disqualified and the agreement rendered null and void if any one of the following is found:

1. Previous contact of any kind by the Department or an agent of the Department within seven (7) years prior to the initial written request for voluntary disclosure. This includes returns filed for the tax types included in the agreement for tax periods beginning before the look-back period. (A contact includes, but is not limited to, with regard to potential liability for the type of tax identified in the agreement: Receipt of a nexus questionnaire, a telephone call, an audit or notice of audit from the Department or an agent of the Department, payment of tax, registration for tax, registration with the Secretary of State, request for extension of time to file, making a payment of estimated tax, filing of a return, and non-compliance issued in response to an application for a Certificate of Good Standing by the taxpayer, or on behalf of the taxpayer).
2. The taxpayer is currently under audit by the Department or an agent of the Department. An agent of the Department does not include another jurisdiction or taxing authority with whom the Department has entered into a reciprocal audit exchange agreement.
3. Misrepresentation of any facts set forth in the initial letter of contact.
4. Failure by the taxpayer to comply with the terms of the agreement.

H. Confidentiality.

The making and terms of the agreement will not be actively discussed with any taxing authorities or any state or governmental authority or with any person or party, except as such disclosures are in compliance with applicable confidentiality laws. The Department has certain exchange of information agreements in place that allow it to exchange tax information with other taxing authorities. The information contained in the agreement may be released as specified in the exchange of information agreements, either through a request for general information or through a request for specific information.

I. Written Requests/Proposals should be addressed to:

Attention : Revenue Manager
Montgomery County Tax and Audit Department
Post Office Box 4779
Montgomery, AL 36103

SECTION X. CIVIL PENALTIES LEVIED IN ADDITION TO OTHER PENALTIES PROVIDED BY LAW; INTEREST; NEW TAX LEVIES AND AMENDMENTS TO EXISTING TAX LEVIES; RELIEF FROM TAX LIABILITIES; NOTICE OF RATES.

(A) Failure to timely file return. If a taxpayer fails to file any return required to be filed with the Department on or before the date prescribed therefor (determined with regard to any extension of time for filing), there shall be assessed as a penalty the greater of ten percent (10%) of any additional tax required to be paid with such return or fifty dollars (\$50).

(B) Failure to timely pay tax. If a taxpayer fails to pay to the Department the correct amount of tax shown as due on a return required to be filed on or before the date prescribed for payment of the tax, determined with regard to any extension of time for payment, there shall be added as a penalty one percent (1%) of the amount of the tax due if the failure to pay is for not more than one (1) month, with an

additional one percent (1%) for each additional month or fraction thereof during which failure to pay continues, not exceeding twenty-five percent (25%) in the aggregate. In lieu of the penalty provided in the immediately preceding sentence, for any tax for which a monthly or quarterly return is required, or for which no return is required, the Department shall add a failure to timely pay penalty of ten percent (10%) of the unpaid amount shown as tax due on the return or the amount stated in the notice and demand.

If a taxpayer fails to pay to the Department any amount of any tax required to be shown on any return, which is not so shown, within thirty (30) calendar days from the date of the first notice and demand therefore, there shall be added as a penalty one percent (1%) of the amount of the tax due if the failure to pay is not for more than one (1) month, with an additional one percent (1%) for each additional month or fraction thereof during which failure to pay continues, not exceeding twenty-five percent (25%) in the aggregate. In lieu of the penalty provided in the immediately preceding sentence, for any tax for which a monthly or quarterly return is required, or for which no return is required, the Department shall add a failure to timely pay penalty of ten percent (10%) of the unpaid amount stated in the notice and demand unless payment is received within thirty (30) calendar days from the date of the first notice and demand.

(C) *Underpayment due to negligence.* If any part of any underpayment of tax is due to negligence or disregard of rules or regulations, there shall be added to the tax an amount equal to five percent (5%) of that part of the tax attributable to negligence or disregard of rules or regulations.

For purposes of this subsection, the term "negligence" includes any failure to make a reasonable attempt to comply with this Resolution of Montgomery County, Alabama, or with the provisions of Title 40, Code of Alabama (1975) as may be applicable, and the term "disregard" includes any careless, reckless or intentional disregard.

(D) *Underpayment due to fraud.* If any part of any underpayment of tax required to be shown on a return is due to fraud, there shall be added to the tax an amount equal to fifty percent (50%) of that portion of the underpayment which is attributable to fraud. For purposes of this section, the term "fraud" shall have the same meaning as ascribed to the term under 26 U.S.C. Section 6663, as in effect from time to time.

(E) *Frivolous return penalty.* If a taxpayer files a "frivolous return," as that term is used in 26 U.S.C. § 6702, that taxpayer may be liable for a penalty of up to two-hundred fifty dollars (\$250).

(F) *Frivolous appeal penalty.* If any appeal provided for herein is determined to be frivolous or primarily for the purpose of delay or to impede collection of any tax, a penalty of two-hundred fifty dollars (\$250) or twenty-five percent (25%) of the tax in question, whichever is greater, shall be assessed in addition to any tax due.

(G) *Penalties not exclusive.* The penalties provided in this section for failure to timely file a return, failure to timely pay tax, filing a frivolous return filing a frivolous appeal, or negligence may be asserted against the same taxpayer for the same tax period. If the fraud penalty is asserted, no other penalties shall be asserted.

(H) *Failure to collect and pay over tax, or attempt to evade or defeat tax.*

1. Any person required to collect, truthfully account for, and/or pay over any tax provided for herein (including sales, use, and lodgings taxes and gasoline and motor fuel taxes) who willfully fails to collect such tax, or truthfully account for, and/or pay over such tax, or willfully attempts in any manner to evade or defeat any such

tax or the payment thereof, shall, in addition to other penalties provided by law, be liable for a penalty up to the total amount of the tax evaded, or not collected, or not accounted for and paid over. For purposes of this subsection, the term "person" includes an officer of a corporation, or a member of a partnership, who as such officer or member is under a duty to perform the act in respect to which the violation occurs.

2. Extension of period of collection where bond is filed.

a. If, within thirty (30) days after the day on which notice and demand of any penalty under subsection 1 is made against any person, such person:

i. Pays an amount which is not less than the minimum amount required to commence a proceeding in court with respect to his/her liability for such penalty;

ii. Files a claim for refund of the amount so paid; and

iii. Furnishes a bond which meets the requirements of subsection 4; no levy or proceeding in court for the collection of the remainder of such penalty shall be made, begun, or prosecuted until a final resolution of a proceeding begun as provided in subsection 3.

3. Suit must be brought to determine liability for penalty. If, within thirty (30) days after the day on which a claim for refund with respect to any penalty under subsection 1. is denied, the person described in subsection 2. fails to begin a proceeding in the appropriate court for the determination of his liability for such penalty, subsection 2. shall cease to apply with respect to such penalty, effective on the day following the close of the thirty (30) day period referred to in this subdivision.

4. The bond referred to in subsection 2. shall be in such form and with such sureties as the Department may by regulations prescribe and shall be in an amount equal to one and one-half (1½) times the amount of excess of the penalty assessed over the payment described in subsection 2.

5. The running of the period of limitations on the collection by levy or by a proceeding in court in respect of any penalty described in subsection 2. shall be suspended for the period during which the Department is prohibited from collecting by levy or a proceeding in court.

6. If the Department makes a finding that the collection of the penalty is in jeopardy, nothing in this subsection shall prevent the immediate collection of such penalty.

(I) Waiver of penalties. Notwithstanding the foregoing, no penalty shall be assessed, or if assessed, shall be waived upon a determination of reasonable cause. Reasonable cause shall include, but not be limited to, those instances in which the taxpayer has acted in good faith. The burden of proving reasonable cause shall be on the taxpayer.

(J) Discount sustained for just cause. All other provisions of the tax laws notwithstanding, the Director of the Department, upon review of the circumstances involved, may authorize continuance of a statute-allowable discount when timely payment is made, but filing is delayed for just causes.

(K) Penalty and interest assessed as tax. All penalties and interest administered by the Department shall be assessed and collected in the same manner as taxes.

(L) Bad checks. If any check, money order or other negotiable instrument, as defined by Ala. Code § 7-3-

104 (1975) and Ala. Code § 13A-9-13.1(d)(1975), including electronic drafts, submitted in payment of any amount receivable under this Resolution is not duly paid, in addition to any other penalties provided by law, there shall be paid as a penalty by the person who tendered such negotiable instrument, upon notice and demand by the Director or his/her delegate, in the same manner as tax, an amount equal to ten percent (10%) of the amount of such negotiable instrument, except that if the amount of such negotiable instrument is less than five hundred dollars (\$500), the penalty under this section shall be ten dollars (\$10) or the amount of such negotiable instrument, whichever is the lesser. This section shall not apply if the person tendered such check in good faith and with reasonable cause to believe that it would be duly paid, or settlement is made by the taxpayer within ten (10) days after notification of receipt of a bad check or negotiable instrument by the Department. Additionally, pursuant to Ala. Code § 8-8-15 (1975), the Department may charge and collect a bad check charge of not more than thirty dollars (\$30) with respect to any bad check, money order or other negotiable instrument, including electronic drafts.

(M) Rate of Interest. The governing body of any self-administered county, such as Montgomery County, may elect, by the adoption of a resolution, to assess interest on any tax delinquency. Any such assessment of interest shall be consistent with the provisions of Ala. Code §40-23-2.1 (1975). The governing body may also elect, by the adoption of a resolution, to pay interest on any refund of tax erroneously paid. In the event the governing body elects to assess interest on any tax delinquency, the governing body must also elect to pay interest, at the same rate charged by the county on tax delinquencies, with respect to any refund of tax erroneously paid. The applicable interest rate to be charged by or due from Montgomery shall be determined pursuant to Ala. Code §40-1-44 (1975). References in this subsection to "erroneously paid" taxes on which interest shall be due to the taxpayer shall only mean and refer to taxes paid to Montgomery County as a result of any error, omission, or inaccurate advice by or on behalf of Montgomery County, including advice in connection with a prior examination of the taxpayer's books and records by Montgomery County or its agent.

(N) Notification to ADOR of New Tax Levies or Amendments to Existing Levies; Taxpayer's Relief from Tax Liability. By June 30, 1998, every county levying or administering a sales, use, rental, lodgings, tobacco, gasoline, or ad valorem tax as of June 1, 1998, shall submit to the ADOR a list of the taxes then levied or administered by the county and the current rates thereof. Thereafter, every such county levying or administering a new sales, use, rental, lodgings, tobacco, gasoline, or ad valorem tax or amending an existing sales, use, rental, lodgings, tobacco, gasoline, or ad valorem tax levy shall submit to the ADOR written notification of the new tax levy or the amendment of an existing tax levy, in a manner as prescribed by the ADOR, at least sixty (60) days prior to the effective date of the tax or amendment. The ADOR shall send return confirmation of the notification of the tax levy or amendment of an existing tax levy to the county no later than the first day of the second month following receipt of proper notification by the county to the ADOR. The effective date of the tax levy or amendment of an existing tax levy shall be the first day of the third month following the ADOR's receipt of proper notification as required herein. The ADOR shall compile this information in a publication which shall be published on a monthly basis to each county governing authority, private auditing firm, as defined herein, and to others who have so requested the publication. This publication shall provide a then current listing of each county levying or administering a sales, use, rental, lodgings, tobacco, gasoline, or ad valorem tax and the current rate thereof. Beginning March 1, 2019, any taxpayer collecting sales, use, rental, or lodgings tax in compliance with the tax rates published by the ADOR as required by this subsection, shall be relieved from liability to the ADOR and Montgomery County for having charged and collected an insufficient rate based upon the rate published by the ADOR. If the rate published by the ADOR and relied upon by the taxpayer is less than the actual rate provided on the return confirmation provided to Montgomery County as required by this subsection, the ADOR shall be responsible to Montgomery County for reimbursement of the amount due as a result of the difference between the published rate and that actual rate as provided to the ADOR. The liability is only

applicable for a period not to exceed one (1) year from the date the incorrect rate was published by the ADOR. Notwithstanding the preceding requirement, if Montgomery County fails to properly notify the ADOR of a new levy or amendment to an existing levy, the ADOR shall be relieved from liability to Montgomery County for a taxpayer having charged and collected an insufficient amount of tax based upon the rates published by the ADOR. Proper notification of a new levy or amendment to an existing levy shall be in a manner as prescribed by the ADOR. However, no penalties or interest for late payment or underpayment of taxes shall begin to accrue until the proper tax rate or levy has been on file at the ADOR for at least sixty (60) days, unless the taxpayer had actual knowledge of the correct tax rate or levy as of an earlier date.

(O) Notices of Rates. No later October 1, 2018, the ADOR shall send notice to Montgomery County of the rates of Montgomery County's sales, use, rental, and lodgings taxes according to the records held by the ADOR. Montgomery County shall notify the ADOR of an existing erroneous rate published by the ADOR no later than December 1, 2018. Montgomery County shall notify the ADOR of any such rate error by sending written confirmation, on county letterhead, to the ADOR listing the erroneous rate published by the ADOR and the corrected rate along with supporting ordinances, resolutions, or documentation. If Montgomery County fails to respond to the ADOR regarding an erroneously published rate pursuant to this section, the taxpayer shall be relieved from liability to Montgomery County for having charged and collected an insufficient amount of tax on or after March 1, 2019, based upon the rates published by the ADOR on March 1, 2019. Should Montgomery County properly respond and notify the ADOR regarding the erroneously published rate, and the rate published by the ADOR and relied upon by the taxpayer is in conflict with the response provided by Montgomery County, the ADOR shall be responsible to Montgomery County for reimbursement of the amount due as a result of the difference between the published rate and the actual rate as provided to the ADOR. Such liability shall only be applicable for a period, not to exceed one (1) year, from the date the incorrect rate was published by the ADOR.

CREDIT(S): Ala. Code § 40-2A-11 (1975); Ala. Code § 40-29-72 (1975); Ala. Code § 40-29-73 (1975); Ala. Code § 40-29-70 (1975); Ala. Code § 13A-9-13.1, et seq. (1975); Ala. Code § 7-3-104 (1975); Ala. Code § 8-8-15 (1975); Act 2018-150 §§ 1-2.

SECTION XI: TERMS OF CONTRACTS; TERMINATION; RENEWAL.

No contract between the Department and a private auditing or collecting firm entered into for the purpose of examining or collecting county taxes shall have a term in excess of three (3) years, including any renewal or extension options, and any contract between a the Department and a Private Auditing or Collecting Firm shall terminate automatically, whether or not it is stated in the contract, if the private auditing or collecting firm loses or forgoes its license under Ala. Code §§ 40-2A-13 (1975) or 40-2A-14 (1975). The limitation on the term of a contract between the Department and a Private Auditing or Collecting Firm does not prohibit the negotiation of a new contract between the parties following expiration of a properly executed contract. Contracts executed on or after October 1, 2016, shall be subject to termination upon either party giving 90 days' written notice to the other party.

CREDIT(S): Act 98-191, p. 297, § 5; Act 2016-406, § 1.

SECTION XII: EXAMINATION OF TAXPAYER'S RECORDS; ADDITIONAL ASSESSMENTS; DISCLOSURE REQUIREMENTS; TAXPAYER NOTIFICATION.

(a) The Department, or an agent thereof, may not conduct an examination of a taxpayer's books and

records for compliance with applicable sales, use, rental, or lodgings tax laws, or any other local tax laws, except in accordance with this section and with the Montgomery County Taxpayers' Bill of Rights and Uniform Revenue Procedures Resolution.

(b) Additional sales, use, rental, lodgings, gasoline or motor fuel tax may be assessed by the Department, within any applicable period allowed pursuant to Ala. Code § 40-2A-7(b) even though a preliminary or final assessment has previously been entered by the Department against the same taxpayer for the same or a portion of the same tax period. No taxpayer, however, shall be subject to unnecessary examination or investigation, and no more than one examination of a taxpayer's books and records by the Department relating to each type of tax shall be made every three (3) taxable years, unless the taxpayer requests otherwise or unless Montgomery County and/or the Montgomery County Commission, after investigation, notifies the taxpayer in writing that an additional examination is necessary, together with the basis or bases for the additional examination.

(c) The Department shall promulgate regulations or procedures consistent with those followed by the Internal Revenue Service with respect to second examinations of a taxpayer's books and records. Provided, however, an examination of a taxpayer's books and records may be conducted and shall not constitute an unnecessary examination pursuant to this section or Montgomery County's Taxpayers' Bill of Rights and Uniform Revenue Procedures Resolution if the examination is necessary to meet one or more of the following criteria: (i) fulfill an obligation to another state pursuant to a Southeastern Association of Tax Administrators ("SEATA") exchange of information agreement or to the Multistate Tax Commission; (ii) follow up on leads furnished by the Multistate Tax Commission or pursuant to a SEATA exchange agreement; (iii) verify a direct or joint refund claim and to determine if there is any offsetting tax liability to be credited against or that may exceed the refund claim; (iv) secure a tax return and the tax, penalty, interest, and service charge, if any, due thereon for any reporting period for which the taxpayer has failed to file a return by the due date of the return; (v) collect any tax, penalty, interest, or service charge which the taxpayer has failed to remit within 30 days after receiving notification that the amount is due; (vi) secure a corrected return and the additional tax, penalty, interest, or service charge due thereon, if any, when the taxpayer has failed to file a corrected return and remit any additional amount due thereon within 30 days of receiving a request for a corrected return; (vii) collect any tax due based upon substantial evidence of fraud or tax evasion discovered since the prior examination, and then only if the Department explains to the taxpayer in writing the basis for the alleged fraud or tax evasion; or (viii) follow up on representations by the taxpayer that it is going out of business or the taxpayer has gone out of business.

(d) Any person examining a taxpayer's books and records on behalf of the Department shall disclose in writing, upon first contact with the taxpayer, the identity of the Department, and provide a signed and dated written authorization, or a copy of a signed and dated written authorization from the Department. Also, a copy of the contract between the person and the Department, and a statement as to whether the Department has elected out of the tax tribunal shall be provided upon first contact with the taxpayer.

(e) On or before January 15 of each year, beginning in 1999, each private auditing or collecting firm shall disclose in writing to the Department the identity of all municipalities and counties for which it at any time during the preceding calendar year performed examinations of taxpayers' books and records for compliance with applicable sales, use, rental, lodgings or other local tax laws or collected sales, use, rental, lodgings or other local taxes.

(f) A Private Auditing or Collecting Firm representing more than one (1) self-administered municipality

or more than one self-administered county on the date of the first contact with a taxpayer shall examine the taxpayer's books and records for all such self-administered municipalities and counties simultaneously. A Private Auditing or Collecting Firm or its examiners or other agents may not disclose or encourage others to disclose, either directly or indirectly, to any non-client municipality or county or its agents, the fact that the firm is presently conducting an examination of the taxpayer's books and records.

(g) If a Private Auditing or Collecting Firm is engaged by a self-administered municipality or county not represented by the firm on the date of the first contact with the taxpayer, and is not in violation of subsection (f), the private auditing or collecting firm may conduct an examination of the taxpayer's books and records on behalf of the newly-represented self-administered municipality or county, but the examination may not commence until at least three (3) years following the date of completion of the previous examination, as certified in writing by the private auditing or collecting firm to the taxpayer, unless one (1) of the grounds for early examination described in subsection (c) exists, or unless the delay would result in the closing of a tax year by virtue of the applicable statute of limitations and the taxpayer fails or refuses, within a reasonable time after written request, to agree in writing to an applicable statute of limitations in favor of the newly-represented self-administered municipality or county.

(h) Whenever the Private Auditing or Collecting Firm becomes aware that a taxpayer may be owed a refund by, or may owe tax to, one or more self-administered counties or municipalities represented by the firm, the firm shall promptly notify the taxpayer in writing and, simultaneously, the respective self-administered counties and municipalities, of the reason or reasons for, and the estimated amount of, the refund due or tax owed and shall also advise the taxpayer of the general procedure by which to make a claim for refund or pay the tax. If the Private Auditing or Collecting Firm refuses or willfully fails to comply with this subsection, and the taxpayer ultimately receives a refund from or pays a tax to a self-administered county or municipality represented by the firm during the course of an examination of more than one hundred dollars (\$100) of taxes for which the firm examined the taxpayer's books and records, the firm shall forfeit its license granted pursuant to Ala. Code § 40-12-43.1 (1975) for a period of six (6) months, and each examiner who participated in the examination of the taxpayer's books and records, but did not advise the firm in writing of the possible refund due or tax liability owed at, or prior to completion of, the examination, shall forfeit his or her license granted under Ala. Code § 40-12-43.1 (1975) for a period of six (6) months. At the expiration of the suspension period, any examiner or Private Auditing or Collecting Firm desiring to reinstate their license must reapply under the provisions of Ala. Code § 40-12-43 (1975).

(i) A final assessment or forced collection action based upon an audit conducted by a Private Auditing or Collecting Firm shall not be issued and applicable to a taxpayer until signed by a public official or employee designated by the Department. This document shall not be subject to Ala. Code § 36-12-40 (1975).

(j) The Department has opted to participate in the Alabama Tax Tribunal. If however, the Department at any time does not participate in the Alabama Tax Tribunal, as per Ala. Code § 40-2B-2 (1975), the Department shall retain the services of an independent hearing or appeals officer who is not affiliated with the Private Auditing or Collecting Firm to conduct any hearings held pursuant to Ala. Code § 40-2B-2 (1975). **CREDIT(S):** Act 98-191, p. 297, § 5; Act 2016-406, § 1.

XIII. CERTIFICATION OF EXAMINERS; BONDING OF PRIVATE AUDITING OR COLLECTING FIRMS; VIOLATIONS; EXEMPTIONS; CONFIDENTIALITY REQUIREMENTS.

(a) Except as provided in subsection (c), any examiner employed by a Private Auditing or Collecting Firm to examine books and records of taxpayers on behalf of the Department shall be certified by the Alabama Local Tax Institute of Standards and Training established pursuant to Ala. Code § 40-2A-15 (1975). Any examiner employed by a Private Auditing or Collecting Firm to examine books and records of taxpayers on behalf of the Department as of July 1, 1998, shall have two (2) years from the effective date of the rules and regulations of the certification program to obtain the certification required by this subsection and may continue to conduct examinations during this two-year period.

(b) Except as provided in subsection (c), every private auditing or collecting firm as defined herein shall maintain fidelity bonds with respect to each of its examiners, in accordance with Ala. Code § 40-23-30 (1975). A Private Auditing or Collecting Firm may not employ unbonded auditors, or examiners who have failed to receive or maintain their certification under subsection (a). Any violation of this subsection of which the private auditing or collecting firm knew or should have known shall have the effect of doing all of the following:

(1) Automatically terminate any contract or arrangement between the Department and the Private Auditing or Collecting Firm.

(2) Void any assessment or proposed assessment issued by Department as a result of any examination conducted, in whole or in part, by the examiner, but shall not prohibit the Department from sending a qualified examiner to reexamine the taxpayer's books and records even though the required waiting period between examinations has not expired or the applicable statute of limitations has expired with respect to the period at issue.

(3) Cause the Private Auditing or Collecting Firm to forfeit its license granted pursuant to Ala. Code § 40-12-43.1 (1975) for a period of six (6) months.

(c) Certified public accountants and public accountants licensed by the State Board of Public Accountancy are exempt from the following requirements:

(1) To be certified by the Alabama Local Tax Institute of Standards and Training pursuant to subsection (a).

(2) To maintain fidelity bonds with respect to each of its examiners pursuant to subsection (b).

(d) At the expiration of any suspension period, any examiner or Private Auditing or

Collecting Firm desiring to reinstate their license must reapply under the provisions of Ala. Code § 40-12-43.1 (1975). The requirements, restrictions, and penalties imposed by this section and § 40-2A-13 (1975) with respect to examiners shall apply equally to those who are employees, as well as those who are independent contractors, of Private Auditing or Collecting Firms.

(e) For the purposes of this section, a Private Auditing or Collecting Firm is subject to the confidentiality requirements of Ala. Code § 40-2A-10 (1975).

CREDIT(S): Act 98-191, p. 297, § 5; Act 2016-406, § 1.

XIV. GASOLINE AND MOTOR FUELS

A. Montgomery County Local Levies

a. Penalty for Failure to Make Monthly Reports and Keep Records – As per Act No. 54, Alabama Law, Regular Session, 1951, Section 9, if said distributor, storer, or retail dealer of motor fuel in Montgomery County shall fail to make any report or statement required by the act or shall fail to comply with any regulation of the tax within the time required for making any such report or statement, said distributor, storer, or retail dealer of motor fuel shall be guilty of a misdemeanor and upon conviction shall be fined not less than \$50.00 or more than \$300.00 for each offense.

b. Failure to Make Monthly Statements and Payments – As per Act No. 54, Alabama Law, Regular Session, 1951, Section 11, if any distributor, storer, or retail dealer shall fail to pay over the tax to Montgomery County, the amount of the tax required by the act to be paid by such distributor, storer, or retail dealer shall be deemed delinquent within the meaning of the act and a penalty of 25% added; provided, that if in the opinion of the Department a good and sufficient cause or reason is shown for such delinquency, the penalty shall be remitted.

CREDIT(S): Act No. 54, Alabama Law, Regular Session, 1951.

B. Electronic Filing for Motor Fuel Taxes

Section 1: For the purposes of this section, the following words have the following meanings:

(1) **DIESEL FUEL.** Any liquid that is advertised, offered for sale, or sold for use as or used as a motor fuel in a diesel-powered engine. Diesel fuel includes #1 and #2 fuel oils, kerosene, special fuels, and blended fuels which contain diesel fuel, but does not include gasoline or aviation fuel.

(2) **DYED DIESEL FUEL.** Diesel fuel that meets the dyeing and marking requirements of Section 4082, Title 26 of the United States Code.

(3) **GASOLINE.** Any product commonly or commercially known as gasoline, or any substitute therefor, regardless of classification, that is advertised, offered for sale, or sold for use as or used as fuel in an internal combustion engine, including gasohol and blended fuel which contains gasoline. Gasoline does not include aviation gasoline sold for use in an aircraft motor.

(4) **KEROSENE.** All grades of kerosene, including, but not limited to, the two grades of kerosene, No. 1-K and No. 2-K, commonly known as K-1 kerosene and K-2 kerosene, respectively, described in the American Society for Testing Materials Standard D-3699, in effect on January 1, 1999, and kerosene-type jet fuel described in the American Society for Testing Materials Standard D-1655

and military specifications MIL-t-5624r and MIL-t-83133d (grades jp-5 and jp8), and any grade described as kerosene or kerosene-type jet fuel by the Internal Revenue Code and administrative guidance promulgated thereunder.

(5) **MOTOR FUEL.** Gasoline and diesel fuel, but shall not include aviation fuel.

(6) **PERSON.** Any individual, firm, cooperative, association, corporation, limited liability corporation, trust, business trust, syndicate, partnership, limited liability partnership, joint venture, receiver, trustee in bankruptcy, club, society, or other group or combination acting as a unit.

(7) **SPECIAL FUEL.** Any liquid, other than gasoline, used or suitable for use as motor fuel in a diesel-powered engine or motor to propel any form of vehicle, machine, or mechanical contrivance, and includes products commonly known as biodiesel fuel. Special fuel does not include any petroleum product or chemical compound such as alcohol, industrial solvent, or lubricant, unless blended in or sold for use as motor fuel in a diesel powered engine.

(8) **TAX.** Any amount, including applicable penalty and interest, levied or assessed against a taxpayer and which the ADOR or any county, municipality, or their designees are required or authorized to administer under the provisions of Alabama law.

(9) **TAXPAYER.** Any person subject to or liable for any local tax; any person required to file a return with respect to, or to pay, or withhold and remit any local tax or to report any information or value to the ADOR, a county, municipality, or its designee; or any person required to obtain or holding any interest in any license, permit, or certificate of title issued by the ADOR, a county, municipality, or its designee, or any person that may be affected by any act or refusal to act by the ADOR, a county, municipality, or its designee, or to keep any records required under this section.

Section 2. (a) Notwithstanding any law or ordinance regarding standardization of local levies, no later than October 31, 2019, the ADOR shall develop and make available a system which allows any taxpayer required to timely file and remit a county motor fuel tax calculated on a per gallon basis or municipal motor fuel license tax calculated on a per gallon basis the capability to file and remit motor fuel tax returns and payments through an electronic single point of filing program. The system shall be available for use by any taxpayer for tax periods after September 30, 2019, provided the taxpayer complies with all requirements set forth in Act 2018-469 and any rules adopted by the ADOR for the administration of the system. The system shall allow for motor fuel tax return filing and tax remittance only and may not provide for the administration or enforcement of local motor fuel taxes. This applies to all local motor fuel taxes calculated on a per gallon basis whether a tax or a license fee adopted pursuant to Ala. Code § 11-51-90 (1975).

(b) There shall be no charge to local taxing jurisdictions for use of the system by a taxpayer or local taxing jurisdiction or its designee.

(c) The system developed and implemented pursuant to subsection (2) above shall have the capability to allow a taxpayer to timely file an electronic tax return for each local taxing jurisdiction in which the taxpayer is required to file and remit a motor fuel tax calculated on a per gallon basis. The ADOR along with the Local Motor Fuel Tax Advisory Committee shall establish the required information for the electronic tax return, and all information included in the electronic tax return shall be electronically available to each appropriate local taxing jurisdiction without delay. The ADOR shall consult with the Local Motor Fuel Tax Advisory Committee established in Section 4 herein regarding development and implementation of the system.

(d) On or before May 1, 2019, every local taxing jurisdiction levying or administering a motor fuel tax shall submit to the ADOR a list of the motor fuel taxes levied or administered by that local taxing jurisdiction which are calculated on a per gallon basis, including current rates. Every local taxing jurisdiction shall provide notice in a form prescribed by the ADOR of any new or amended motor fuel tax calculated on a per gallon basis no later than sixty (60) days prior to the effective date of the new or amended motor fuel tax. The ADOR shall thereafter notify all taxpayers registered in state-administered taxing jurisdictions of the jurisdiction's intent to enact or amend the tax. Failure of the local jurisdiction or the ADOR to provide notice as prescribed in this subdivision shall not invalidate the levy of the tax or negate the taxpayer's obligation to remit the tax to the taxing authority, except that the ADOR may not be required to program new motor fuel taxes or tax rates in the system until the notice is provided as required herein. Unless first authorized by a local law, a new or amended motor fuel taxes may not be adopted during the same meeting of the local taxing jurisdiction that the new or amended motor fuel tax is introduced.

(e) The ADOR shall make available to each local taxing jurisdiction a monthly report for that jurisdiction summarizing all taxes paid using the system. Such report shall include, but not be limited to, the name and address of the taxpayer, the number of gallons sold by the taxpayer and the amount of tax remitted.

Section 3. (a) All local taxing jurisdictions in the state shall authorize use of the system for any taxpayer required to file a return for a local motor fuel tax calculated on a per gallon basis and remit the tax payments. The return shall include, but not be limited to, the name of the store, the physical address of the store, the sales tax number of each store, the number of gallons of excise taxable motor fuel sold by the distributor to the store, the local excise tax paid, and any other information required by the ADOR. Any taxpayer using the system for filing an electronic tax return for a local taxing jurisdiction shall be required to simultaneously remit payment through the system or through another method of payment accepted by the local taxing jurisdiction or its designee for which payment is being made.

(b) Not later than June 30, 2019, each local taxing jurisdiction shall provide the ADOR with necessary information to allow all motor fuel tax payments to be remitted directly to the bank account or other account designated by the local taxing jurisdiction. Every non-state administered local taxing jurisdiction shall set up their accounts to allow dishonored payments to be reversed. All tax payments made through the system for non-state administered local taxing jurisdictions shall be remitted directly from the taxpayer to the designated bank account or other account of the local taxing jurisdiction with the system serving as a conduit only.

(c) No taxpayer shall be required to use the system for tax return filing and remittance of local motor fuel taxes; provided, however, any taxpayer using the system shall comply with the requirements of Act 2018-469 and any rules adopted by the ADOR for the administration of said act. Additionally, any taxpayer using the system shall comply with any rule of the local taxing jurisdiction regarding the audit, enforcement, and administration of the local motor fuel tax.

(d) The local motor fuel tax return and payment submitted through this system shall be due on or before the 20th day of the month next succeeding the month in which the tax accrues. No local motor fuel tax return or payment shall be accepted through this system after the due date prescribed herein. A taxpayer who is required to submit a local motor fuel tax return and payment after the due date prescribed herein shall file a return and make any payment directly to that local taxing jurisdiction or its designee.

(e) All petitions for refunds of taxes paid through the system shall be made to the local taxing jurisdiction.

Section 4. Nothing in this act shall be construed to authorize the ADOR to impose fees on the local taxing jurisdictions or their designees for the maintenance or operation of the system.

Section 5. All general laws or parts of general laws which conflict with this act are repealed.

CREDIT(S): Act 2018-469.

XV. LODGINGS TAX: PERSONS, FIRMS, AND CORPORATIONS SUBJECT TO LODGINGS TAX.

(1) The term "lodgings tax" as used in this section shall mean the local lodgings tax levied by Montgomery County that parallels the state tax levy pursuant to Ala. Code § 40-26-1(a)(1975).

(2) The definition of the term "person" as used in this section shall be the same as the definition in Ala. Code § 40-2A-3(13) (1975).

(3) The term "transient" as used in this rule means any person to whom rooms, lodgings, or other accommodations are provided for a period of less than 180 continuous days.

(4) Except as noted, lodgings tax applies to all charges made for the use of rooms, lodgings, or other accommodations, including charges for personal property used or services furnished in the rooms, lodgings, or other accommodations, by every person who is engaged in the business of renting rooms or lodgings or furnishing accommodations to transients. The tax applies regardless of whether the person occupying such rooms or lodgings or receiving such accommodations is a resident or nonresident of the area in which such rooms or lodgings are located or in which such accommodations are furnished.

(5) The lodgings tax shall be collected by all persons engaged in the business or renting of furnishing rooms or other accommodations in any hotel, motel, rooming house, apartment house, lodge, inn, tourist cabin, tourist court, tourist home, camp, trailer court, marina, convention center, or any other place where rooms, apartments, cabins, sleeping accommodations, mobile home accommodations, recreational trailer parking accommodations, boat docking accommodations, or other accommodations are made available to travelers, tourists, or other transients.

(6) Where a separate charge is made for personal property furnished in rooms or other lodgings, such separate and additional charge is subject to the lodgings tax.

(7) Where a separate charge is made for maid, porter or janitorial services furnished in rooms or other lodgings in addition to the charge for the use of the rooms or lodgings, such separate and additional charge is subject to the lodgings tax. Charges for laundry, dry cleaning, and telephone services are not subject to the tax.

(8) Charges made for the rental of ball rooms, dining rooms, club rooms, sample rooms, conference rooms, wedding chapels, or other meeting spaces that are neither intended nor suitable and not used for overnight sleeping purposes are not subject to the tax levied by Ala. Code § 40-26-1 (1975), if the charges for the rental are separately stated by the facility and are used exclusively as a meeting room for any conference, seminar, club meeting, private party or similar activity. This exclusion, as provided in this section, applies solely to the transient occupancy tax levied under Ala. Code § 40-26-1 and local parallel levies, and does not apply to any other taxes, licenses or fees. However, the separately stated rental charges made exclusively for such meeting rooms by the facility, are also excluded from the tax levied by Chapter 23 of Title 40, Code of Alabama.

(9) The State of Alabama, counties and incorporated municipalities of the state, and

educational institutions and agencies of the state and the counties or incorporated municipalities of the state are not exempt from lodgings tax. Accordingly, charges for rooms, lodgings or other accommodations furnished to these entities are taxable whether billed directly to, and paid for directly by, the entity or paid by employees of these entities with their own funds. (Attorney General Opinion, Graddick, June 4, 1981; Ala. Code § 40-2-6-1 (1975))

(10) Other states, counties and incorporated municipalities of other states, and educational institutions and agencies of other states and counties and incorporated educational institutions and agencies of other states and counties and incorporated municipalities of other states are not exempt from lodgings tax. Accordingly, charges for rooms, lodgings, or other accommodations furnished to these entities are taxable whether billed directly to, and paid for directly by, the entity or paid by employees of these entities with their own funds. (Ala. Code § 40-26-1 (1975))

(11) Exemptions from the lodgings tax are as follows:

(a) Charges for rooms, lodgings or accommodations supplied for a period of 180 continuous days or more in any one place are exempt from lodgings tax. Prior to December 1, 2001, the tax did not apply to charges for rooms, lodgings, or accommodations supplied for a period of 30 continuous days or more in any one place.

(b) Effective January 1, 2009, charges for rooms, lodgings or accommodations made in connection with a state-certified production which meets the requirements of Ala. Code § 41-7A-45 (1975) shall be exempt from the state lodgings tax. When the qualified production company makes application for and receives written certification of the incentive award from the Alabama Film Office, the ADOR will issue the appropriate certificate of exemption. The lodgings tax exemption provided in Ala. Code § 41-7A-45 (1975) applies only to state lodgings tax. The qualified production company must pay applicable local lodgings taxes. See Lodgings Tax Rule 810-16-1-.01 State Sales, Use and Lodgings Tax Exemption for Qualified Production Companies.

(c) Charges for rooms, lodgings, or other accommodations furnished to the United States government, its departments, or its agencies are exempt from state, county, and municipal lodgings tax provided the charges are billed directly to the United States government and paid for by the United States government with government funds. The charges are exempt from lodgings tax when paid by credit card provided charges to the card are billed directly to, and paid directly by, the United States Government and are not billed to and paid by an employee who is reimbursed by the United States government. Charges for rooms, lodgings, or other accommodations furnished to federal employees in conjunction with their official duties are taxable when the federal employee pays the charges with his or her own funds or with a credit card and receives reimbursement from the United States government.

(d) Federal credit unions are exempt from state, county, and municipal lodgings tax. (12 U.S.C § 1768) This exemption applies to charges for rooms, lodgings, or other accommodations furnished to federal credit unions provided the charges are billed directly to the federal credit union and paid for by the federal credit union with the credit union's funds. The charges are exempt from lodgings tax when paid by credit card provided charges to the card are billed directly to, and paid directly by, the federal credit union and are not billed to and paid by an employee who is reimbursed by the federal credit union. Charges for rooms, lodgings, or other accommodations furnished to federal credit union employees in conjunction with their official duties are taxable when the credit union employee pays the charges with his or her own funds or with a credit card and receives reimbursement from the federal credit union.

(e) Certain foreign diplomats and consular officials are exempt from state, county, and municipal lodgings taxes pursuant to treaties and other diplomatic agreements with the United States. (U.S. Constitution, Art. VI) See Sales, Use, and Lodgings Tax Rule 810-6-3-.24.01 entitled Foreign Diplomatic and Consular Officials.

(f) The proceeds from the sale or resale of any vacation time-sharing lease plan are exempt from lodgings tax. (Ala. Code § 34-27-65 (1975))

(g) Charges for rooms, lodgings, or other accommodations furnished to entities that are exempted from the payment of any and all state, county, and municipal taxes by special act of the Legislature including, but not limited to, those entities enumerated in Ala. Code § 40-9-12 (1975) are exempt from lodgings tax provided the charges are billed directly to the exempt entity and paid for by the exempt entity with the exempt entity's funds. The charges are exempt from lodgings tax when paid by credit card provided charges to the card are billed directly to, and paid directly by, the exempt entity and are not billed to and paid by an employee who is reimbursed by the exempt entity. Charges for rooms, lodgings, or other accommodations furnished to the employees of the exempt entity in conjunction with their official duties are taxable when the employee pays the charges with his or her own funds or with a credit card and receives reimbursement from the exempt entity.

(h) Charges for certain rooms, lodgings, or accommodations supplied by camps, conference centers, or similar facilities are exempt from lodgings tax. See Lodgings Tax Rule 810-6-5-.21 entitled Lodgings and Programs Provided for Children, Students, or Members or Guests of Nonprofit Organizations by Camps; Conference Centers, and Similar Facilities.

(12) The lodgings tax does not apply to sales of tangible personal property which are subject to the local sales tax. All of the supplies, furniture and fixtures used or consumed in operating such establishments as referenced in paragraph (4) are subject to the sales or use tax, whichever may apply, at the time of purchase for such use or consumption, including beds, bedding, carpets, shades, curtains, linens, uniforms, bathroom supplies, janitor supplies, fuel for heating and cooking, air conditioning equipment etc.

(13) The lodgings tax shall be due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. Every person, firm, or corporation on whom the lodgings tax is levied shall prepare and forward to the Department, within the time fixed and prescribed by law, a lodgings tax return for each calendar month using the Mat System ONE SPOT system established by Ala. Code § 40-23-240 (1975), if the amount is over \$500, as mandated by the Department, and shall pay to the Department the amount of the tax shown to be due.

CREDIT(S): ADOR, Sales and Use Tax Rules, 810-6-5-.13

XVI. CERTIFICATES OF EXEMPTION FOR PERSONS OR COMPANIES EXEMPT FROM SALES, USE AND LODGING TAXES.

(a) All persons or companies, other than governmental entities, which have statutory exemption from the payment of Alabama sales and use taxes regardless of the type of transaction or whether the tangible personal property is subject to sales and use tax or whether the accommodations are subject to lodgings tax, shall be required to annually obtain a certificate of exemption from the ADOR. This requirement does not supersede or replace the provisions of Ala. Code § 40-9-14.1 (1975) or any other provision of statute requiring an entity to obtain a certificate of exemption. This only applies to entities that have been granted a general exemption from sales, use, or lodging taxes. The requirements of this section are not triggered by the purchase of tangible personal property that is exempt from sales and use tax.

(1) For purposes of this section, the term governmental entity means the Federal Government, the State of Alabama, Alabama public schools, Alabama public universities, health care authorities, Alabama counties and municipalities, and public corporations incorporated under any of the provisions of Chapter 50 of Title 11, Chapter 50A of Title 11, Chapter 5 of Title 37, or Chapter 7 of Title 39, Code of Alabama.

(2) The term governmental entity does not include public corporations, other than those public corporations described in subdivision (1), private schools, or private universities.

(3) For purposes of this section, the term lodgings tax means Transient Occupancy Tax, levied by the ADOR, and the lodgings tax referenced in Section XIII herein.

(4) For the purposes of this section, the terms person or company shall have the same meaning as prescribed in Ala. Code § 40-23-1 (1975).

(b) Certificates of exemption shall be valid for one (1) year from the date of issuance and shall be renewed annually each subsequent year. Any person or company that fails to obtain or renew a certificate of exemption prior to its expiration may not make tax exempt purchases or rent tax exempt accommodations after the expiration. The ADOR and Montgomery County may assess any person or company with state and local sales, use, and lodgings tax for any transaction conducted with a certificate of exemption not properly accounted for and reported as required in Ala. Code § 40-9-61 (1975). Any reports required by the ADOR shall be filed as a prerequisite to the renewal of a certificate of exemption.

(c) Any person or company that intentionally uses a certificate of exemption in violation of its intended purpose, in addition to the actual sales, use, and lodgings tax liability due, shall be subject to a civil penalty levied by Montgomery County in an amount of not less than two thousand dollars (\$2,000) or two (2) times any state and local sales, use, and lodgings tax due for the transactions, whichever is greater, and based on the person or company's willful misuse of the certificate of exemption, may be barred from the use of any certificate of exemption for up to two (2) years.

(d) This section shall be operative for all applicable exempt persons or companies on January 1, 2016.

(e) The ADOR may adopt rules to administer and implement this section and may adopt rules requiring an annual exemption certificate for persons or companies not subject to subsection (a), other than government entities, providing for an annual information report from such persons or companies, and imposing penalties equivalent to the penalties provided for in subsection (c) for noncompliance by such persons or companies in order to verify exemptions and make reports to the Commission.

(e) All persons or companies, other than governmental entities as defined in Ala. Code § 40-9-60 (1975), exempt from the payment of sales, use, and lodgings tax, regardless of the type of transaction or whether the tangible personal property is subject to sales and use tax, or whether the accommodations are subject to lodgings tax, may be required to file an information report in a manner as prescribed by Montgomery County.

(f) Any person or company that does not comply with the reporting requirements of this

section and any rules promulgated thereunder, may be barred from the use of any certificate of exemption for up to six (6) months for the first offense and one (1) year for the second offense. On the third offense, the person or company shall be barred from the use of any certificate of exemption until the time as the person or company is authorized to obtain a certificate of exemption pursuant to a joint resolution by the Commission. **CREDIT(S):** Act 2015-534; Ala. Code § 40-9-60 (1975); Ala. Code § 40-9-61 (1975); Ala. Code § 40-23-1 (1975).

SECTION XVII: TAXES ON REMOTE SELLERS; SIMPLIFIED SELLER USE TAX REMITTANCE ACT.

(A) CONDITIONS FOR REMOTE ENTITY NEXUS.

(a) An out-of-state vendor has substantial nexus with this state for the collection of both state and local use tax if:

(1) The out-of-state vendor and an in-state business maintaining one or more locations within this state are related parties; and

(2) The out-of-state vendor and the in-state business use an identical or substantially similar name, tradename, trademark, or goodwill, to develop, promote, or maintain sales, or the in-state business and the out-of-state vendor pay for each other's services in whole or in part contingent upon the volume or value of sales, or the in-state business and the out-of-state vendor share a common business plan or substantially coordinate their business plans, or the in-state business provides services to, or that inure to the benefit of, the out-of-state business related to developing, promoting, or maintaining the in-state market.

(b) An out-of-state vendor that is an eligible seller participating in the Simplified Sellers Use Tax Remittance Program, as these terms are defined in Ala. Code § 40-23-191 (1975), that establishes a substantial nexus in this state only through the acquisition of an in-state business and thereafter meets the provisions of subsection (a) may elect to satisfy the requirements to collect and remit tax for the out-of-state vendor's Alabama sales by continued participation in the Simplified Sellers Use Tax Remittance Program.

(c) Two entities are related parties under this section if one of the entities meets at least one of the following tests with respect to the other entity:

(1) One or both entities is a corporation, and one entity and any party related to that entity in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation under the attribution rules of Section 318 of the Internal Revenue Code owns directly, indirectly, beneficially, or constructively at least 50 percent (50%) of the value of the corporation's outstanding stock;

(2) One or both entities is a limited liability company, partnership, estate, or trust and any member, partner, or beneficiary, and the limited liability company, partnership, estate, or trust and its members, partners, or beneficiaries own directly, indirectly, beneficially, or constructively, in the aggregate, at least 50 percent (50 %) of the profits, or capital, or stock, or value of the other entity or both entities; or

(3) An individual stockholder and the members of the stockholder's family, as defined in Section 318 of the Internal Revenue Code, owns directly, indirectly, beneficially, or constructively, in the aggregate, at least 50 percent (50%) of the value of both entities' outstanding stock.

CREDIT(S): Act 2003-390, § 1; Act 2018-539, § 1; Ala. Code 1975 § 40-23-190 (1975).

(B) DEFINITIONS: For the purpose of this section, the following terms shall have the respective meanings ascribed to them in this section:

(1) **ELIGIBLE SELLER.** A seller that sells tangible personal property or a service, but does not have a physical presence in this state or is not otherwise required to collect and remit state and local sales or use tax for sales delivered into the state. The seller shall remain eligible for participation in the Simplified Use Tax Remittance Program unless the seller establishes a presence through a physical business address for the purpose of making instate retail sales within the State of Alabama or becomes otherwise required to collect and remit sales or use tax pursuant to Ala. Code § 40-23-190 (1975) through an affiliate making retail sales at a physical business address in Alabama. The term also includes a marketplace facilitator as defined in Section 3(a)(2) of this section for all sales made through the marketplace facilitator's marketplace by or on behalf of a marketplace seller.

(2) **LOCALITY.** A county, municipality, or other local governmental taxing authority which levies a local sales and/or use tax.

(3) **SELLER.** An individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation, or other legal entity.

(4) **SIMPLIFIED SELLERS USE TAX.** The tax to be collected, reported, and remitted by eligible sellers who are participating in the program pursuant to requirements and procedures established pursuant to the act.

(5) **SIMPLIFIED USE TAX REMITTANCE PROGRAM or PROGRAM.** The program established to provide a mechanism for eligible sellers to collect, report, and remit the simplified sellers use tax.

CREDIT(S): Ala. Code § 42-23-191(1975).

(C) SIMPLIFIED SELLERS USE TAX REMITTANCE PROGRAM.

(1) The Alabama Legislature has established The Simplified Sellers Use Tax Remittance Program designed to allow an eligible seller who participates in the program to collect, report, and remit the simplified sellers use tax in lieu of the sales or use taxes otherwise due by or on behalf of Alabama customers who have purchased items from the eligible seller that were shipped or otherwise delivered into Alabama by the eligible seller. Participation in the program shall be by election of the eligible seller and only those eligible sellers accepted into the program shall collect and remit the simplified sellers use tax. Participation in the program shall not be construed as subjecting an eligible seller to

franchise, income, occupation, or any other type of taxes or licensing requirements levied or imposed by the State of Alabama or **Montgomery County**.

(2) The program shall be administered by the ADOR, which shall develop and make available to the eligible seller an easily accessible, online system in which to collect, report, and remit the simplified sellers use tax. Participants in the program shall be required to collect, report, and remit the simplified sellers use tax for all sales delivered into the state as long as remaining a participant in the program. Eligible sellers may continue in the program as long as they comply with all provisions of the act and procedures adopted by the ADOR for participation in the program.

(3) In order to participate in the program, an eligible seller shall make application with the ADOR on one of its designated forms for that purpose. The application shall require, at a minimum, that the eligible seller:

(a) Certifies that he or she is an eligible seller as defined in the act.

(b) Agrees to collect, report, and remit the simplified sellers use tax for all sales delivered into the state as long as he or she remains a participant in the program.

(c) Agrees to provide the ADOR with information related to sales to Alabama customers as required by this part or requested by the ADOR.

(d) Agrees to comply with all program reporting requirements established under program procedures.

(4) Any applicant who falsely certifies on his or her application that he or she is an eligible seller with the State of Alabama shall be subject to the negligence and/or fraud penalties under procedures found in Ala. Code § 40-2A-11 (1975).

(5) The ADOR shall review all applications for participation, and where an applicant is determined to satisfy requirements to participate in the program, shall establish a simplified sellers use tax account for the eligible seller which will allow the eligible seller to report and remit all simplified sellers use tax collected pursuant to the act.

(6) A participating eligible seller shall be removed from the program if:

(a) He or she substantially fails to collect, report, and remit simplified sellers use taxes.

(b) He or she fails to submit required reports on a timely basis.

(c) Upon a determination that the seller is no longer an eligible seller.

(d) There is any other finding by the ADOR that the participant is not in compliance with the terms authorizing participation in the program.

(7) Any participant who fails to report that he or she is no longer eligible for participation in the program or falsely certifies on any report that he or she is eligible shall be subject to the negligence and/or fraud penalties under procedures found in Ala. Code § 40-2A-11 (1975). Removal from the program or assessment of the fraud or negligence penalty shall be subject to appeal rights and procedures available under

applicable law.

CREDIT(S): Ala. Code § 40-9-192 (1975).

(D) COLLECTION AND REMITTANCE; REPORTING; STATEMENT.

The simplified sellers use tax due under the program is eight percent (8%) of the sales price on any tangible personal property sold or delivered into Alabama by an eligible seller participating in the program. The collection and remittance of simplified sellers use tax relieves the eligible seller and the purchaser from any additional state or local sales and use taxes on the transaction.

The simplified sellers use tax collected by the eligible seller, at the rate of eight percent (8%), shall be electronically reported in the manner prescribed by the ADOR on or before the 20th day of the month next succeeding the month in which the tax accrues. The eligible seller shall remit the tax at the required rate or the amount of the tax collected, whichever is greater. The required monthly reporting from the eligible seller shall only include statewide totals of the simplified sellers use taxes collected and remitted, and shall not require information related to the location of purchasers or amount of sales into a specific locality. The ADOR may not require an eligible seller to report and remit the simplified sellers use tax more frequently than is required for other sellers.

No eligible seller shall be required to collect the tax at a rate greater than eight percent (8%), regardless of the combined actual tax rates that may otherwise be applicable. Additionally, no sales for which the simplified sellers use tax is collected shall be subject to any additional sales or use tax from any locality levying a sales or use tax with respect to the purchase or use of the property, regardless of the actual tax rate that might have otherwise been applicable.

The participating eligible seller shall collect the tax on all purchases delivered into Alabama unless the purchaser furnishes the eligible seller with a valid exemption certificate, sales tax license, or direct pay permit issued by the ADOR. The eligible seller shall retain all exemption certificates, sales tax licenses, or direct pay permits in its files, or in such other manner as directed by the ADOR.

The eligible seller shall provide the purchaser with a statement or invoice showing that the simplified sellers use tax was collected and is to be remitted on the purchaser's behalf. The statement shall be in a manner prescribed by the ADOR.

CREDIT(S): Ala. Code § 40-23-193 (1975).

(E) DISCOUNT.

Eligible sellers may deduct and retain a discount equal to two percent (2%) of the simplified sellers use tax properly collected and then remitted to the ADOR in a timely manner, provided that for tax periods beginning on or after January 1, 2019, the allowance for discount shall not apply to any taxes collected and then remitted which are in excess of four-hundred thousand dollars (\$400,000). The ADOR is authorized to prescribe rules for administering the discount. No discount shall be allowed for any taxes which are not timely reported and remitted to the ADOR pursuant to program procedures.

CREDIT(S): Ala. Code § 40-23-194 (1975).

5-46

(F) RULEMAKING AUTHORITY; RECORDKEEPING.

The ADOR may adopt, promulgate, and enforce reasonable rules and regulations related to the implementation, administration, and participation in the program. The ADOR shall have exclusive responsibility for reviewing and accepting applications for participation and for the administration, return processing, and review of the eligibility of sellers participating in the program. Eligible sellers participating in the program shall not be subject to audit or review by any Alabama locality. Eligible sellers shall maintain records of all sales delivered into Alabama, including copies of invoices showing the purchaser, address, purchase amount, and simplified sellers use tax collected. Such records shall be made available for review and inspection upon request by the ADOR.

The ADOR may disclose the name of eligible sellers, the effective date the eligible seller began participating in the program and, if applicable, the cease date the eligible seller ceased to participate in the program.

CREDIT(S): Ala. Code § 40-23-195 (1975).

(G) REFUND OR CREDIT OF EXCESS TAXES PAID.

(a) Any taxpayer who pays a simplified sellers use tax through this program that is higher than the actual state and local sales or use tax levied in the locality where the sale was delivered may file for a refund or credit of the excess amount paid to the eligible seller participating in the program. A business taxpayer who has a registered consumer use tax account with the ADOR may claim credit for the overpayment of simplified use tax on their consumer use tax return in a manner prescribed by the ADOR. All other taxpayers may file a petition for refund in the manner prescribed by the ADOR. The petition for refund may only be filed once per year. In the event the amount due to be refunded in a year is less than twenty-five (\$25.00) dollars, payment of the refund may be deferred by the ADOR and combined with amounts due to be paid pursuant to subsequent annual refund petitions for a period of up to three (3) years.

(b) Any taxpayer seeking a refund or credit of excess taxes paid to an eligible seller participating in the program shall maintain records documenting the amount of simplified sellers use tax paid. Refund or credit requests shall require proper documentation of amounts paid by the taxpayer and shall be submitted to the ADOR with the petition for refund.

(c) Notwithstanding any other provision of law, interest due on any refund of taxes paid directly to the ADOR shall be paid beginning 90 days after the receipt date of the properly documented refund petition with interest accruing beginning on the 91st day.

CREDIT(S): Ala. Code § 40-23-196 (1975).

(H) DISPOSITION OF FUNDS; DISTRIBUTIONS OF PROCEEDS.

(a) The proceeds of simplified sellers use tax shall be appropriated to the ADOR, which shall retain the amount necessary to fund the administrative costs of implementing and operating the program and to cover the amounts paid for refunds authorized in Ala. Code § 40-23-196 (1975). The balance of the amounts collected shall be distributed as follows:

(1) Fifty percent (50%) to the State Treasury and allocated seventy-five percent (75%) to the General Fund and twenty-five percent (25%) to the Education Trust Fund.

(2) Twenty-five percent (25%) to each county in the state on a prorated basis according to population as determined in the most recent federal census prior to the distribution.

(3) Twenty-five percent (25%) of funds to be distributed to each municipality in the state on a prorated basis according to population as determined in the most recent federal census prior to the distribution.

(b) Effective for tax periods beginning on or after January 1, 2019, the net proceeds after distribution provided in subsection (a)(1) shall be distributed sixty percent (60%) to each municipality in the state on a basis of the ratio of the population of each municipality to the total population of all municipalities in the state as determined in the most recent federal census prior to distribution and forty percent (40 %) to each county in the state, and deposited into the general fund of the respective county commission, on a basis of the ratio of the population of each county to the total population of all counties in the state as determined in the most recent federal census prior to the distribution.

(c) The distribution of the proceeds from the simplified sellers use tax paid to counties and municipalities shall occur quarterly in a manner prescribed by the ADOR.

(d) Notwithstanding the above, the ADOR may initiate monthly distributions of the proceeds from the simplified sellers use tax paid to counties and municipalities.

CREDIT(S): Ala. Code § 40-23-197 (1975); Ala. Code § 400-23-197.1 (1975).

(I) APPLICABILITY OF PART 2.

In the event that the enactment of federal legislation removes current federal limitations on states' ability to enforce their sales and use tax jurisdiction against businesses that lack an instate physical presence, the provisions of the act shall be inapplicable as to any eligible seller who is not registered with the ADOR as a participant in the program at least six (6) months prior to the date of such change in law. In such event, the provisions of the act will continue to apply to any eligible seller who has been approved by the ADOR as a participant in the program at least six (6) months prior to the change in law and to any taxpayer who has paid or pays the simplified sellers use tax authorized provided the eligible seller continues to collect, report, and remit the simplified sellers use tax and otherwise complies with all procedures and requirements of the program. Eligible sellers participating in the program may continue to receive a discount of two percent (2%) on all simplified sellers use taxes properly remitted under the act and shall continue to report sales under the conditions set out in Ala. Code § 40-23-193 (1975).

The Simplified Sellers Use Tax Remittance Program may not be used to report sales tax obligations subject to the sales tax imposed by Chapter 23 of Title 40, Code of Alabama, or any local law or municipal ordinance or any county ordinance enacted pursuant to Ala. Code § 40-12-4 (1975) imposing a sales tax for those sales of tangible personal property which are sold at a retail location in this state.

CREDIT(S): Ala. Code § 40-23-198 (1975); Ala. Code §40-23-198.1 (1975).

(J) AMNESTY FOR CERTAIN UNCOLLECTED REMOTE USE TAX.

(a) Subject to the limitations set out in the act, an eligible seller participating in the program shall be granted amnesty for any uncollected remote use tax that may have been due on sales made to purchasers in the state for the 12-month period preceding the effective date of the eligible sellers' participation in the program.

(b) The amnesty will preclude assessment for uncollected simplified use tax together with any penalty or interest for sales made during the 12-month period prior to the effective date of the eligible seller's participation in the program.

(c) The amnesty referred to herein shall be granted to any eligible seller who applies to participate in the program following acceptance into the program by the ADOR.

(d) Amnesty is not available to an eligible seller with respect to any matter or matters for which the eligible seller has received notice of the commencement of an audit and the audit is not yet finally resolved, including any related administrative and judicial processes.

(e) Amnesty is not available for any simplified sellers use tax already paid or remitted to the state or for taxes collected by the eligible seller.

(f) Amnesty is fully effective, absent the eligible seller's fraud or intentional misrepresentation of a material fact, as long as the eligible seller continues his or her participation in the program and continues to collect, report, and remit applicable simplified sellers use tax for a period of at least 36 months.

(g) Amnesty is applicable only to simplified use tax due from an eligible seller in his or her capacity as an eligible seller and not to remote use taxes due from a seller in his or her capacity as a buyer.

CREDIT(S): Act 2015-448, § 1; Act 2016-110, § 1; Act 2017-82; **Act 2018-539; Ala. Code § 40-23-190-199 (1975).**

(K) MARKETPLACE FACILITATORS.

For purposes of this section, the following terms have the respective meanings ascribed to them:

(1) **MARKETPLACE FACILITATOR.** A person that contracts with marketplace sellers to facilitate for a consideration, regardless of whether deducted as fees from the transaction, the sale of the marketplace seller's products through a physical or electronic marketplace operated by a person, and engages:

a. **Either directly or indirectly, through one or more affiliated persons in any of the following:**

1. **Transmitting or otherwise communicating the offer or acceptance between the purchaser and marketplace seller;**

2. **Owning or operating the infrastructure, electronic or physical, or**

technology that brings purchasers and marketplace sellers together;

3. Providing a virtual currency that purchasers are allowed or required to use to purchase products from the marketplace seller; or

4. Software development or research and development activities related to any of the activities described in paragraph b, if such activities are directly related to a physical or electronic marketplace operated by a person or an affiliated person, and

b. In any of the following activities with respect to the marketplace seller's products:

1. Payment processing services;

2. Fulfillment or storage services;

3. Listing products for sale;

4. Setting prices;

5. Branding sales as those of the marketplace facilitator;

6. Order taking;

7. Advertising or promotion; or

8. Providing customer service or accepting or assisting with returns or exchanges.

(2) **MARKETPLACE SELLER.** A seller that is not a related party, as prescribed in Ala. Code § 40-23-190(c) (1975), to a marketplace facilitator and that makes sales through any physical or electronic marketplaces operated by a marketplace facilitator.

(3) **PERSON.** As defined in Ala. Code § 40-23-1(1) (1975).

(4) **PURCHASER.** A person who purchases or contracts to purchase tangible personal property as defined in Ala. Code § 40-12-220 (1975).

(5) **QUALIFYING AMOUNT.** Two hundred and fifty thousand dollars (\$250,000) or an amount as otherwise prescribed by the department.

(6) **RETAIL SALE.** As defined in Ala. Code § 40-23-1(10) (1975), other than sales of motor vehicles as defined in Ala. Code § 40-12-240 (1975).

(7) **SELLER.** An individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation, or other legal entity.

(8) **SIMPLIFIED SELLERS USE TAX.** The tax levied under Ala. Code § 40-23-193 (1975).

(b) By no later than January 1, 2019, marketplace facilitators, must either register with the ADOR to collect and remit simplified sellers use tax on retail sales made through the marketplace facilitator's marketplace by or on behalf of a marketplace seller that are delivered in Alabama, whether by the marketplace facilitator or another person, or report such retail sales and provide customer notifications pursuant to subsection (m). This provision shall apply to any marketplace facilitator that has more than the qualifying amount in retail sales in Alabama for the preceding twelve (12) months. Such retail sales shall include those made directly by the marketplace facilitator and shall also include those retail sales made by marketplace sellers through the marketplace facilitator's marketplace. The collection and reporting requirements of this provision shall not apply to retail sales other than those made through a marketplace facilitator's marketplace.

(c) Marketplace facilitators that collect simplified sellers use tax under this section shall report and remit the tax in accordance with the provisions of Ala. Code § 40-23-193 (1975) and shall maintain records of all sales delivered to a location in Alabama, including copies of invoices showing the purchaser, address, purchase amount, and simplified sellers use tax collected. Such records shall be made available for review and inspection upon request by the ADOR.

(d) Marketplace facilitators who properly collect and then remit to the ADOR in a timely manner simplified sellers use tax on sales in accordance with the provisions of this section by or on behalf of marketplace sellers shall be eligible for the discount provided under Ala. Code § 40-23-194 (1975).

(e) The collection and remittance of simplified sellers use tax relieves the marketplace facilitator, the marketplace seller, and the purchaser from any additional state or local sales and use taxes on the transactions for which simplified sellers use tax was collected and remitted.

(f) Marketplace facilitators that collect simplified sellers use tax shall not be subject to audit or review by any Alabama locality for simplified sellers use tax. Sales by marketplace sellers for which simplified sellers use tax has been collected shall not be subject to audit or review by an Alabama locality for simplified sellers use tax. This exclusion shall not preclude an Alabama locality from auditing or reviewing any other sales by a marketplace seller for which sales or use tax would be due.

(g) Marketplace sellers for whom marketplace facilitators collect and remit simplified sellers use tax in accordance with the provisions of this section on all sales made by or on behalf of the marketplace seller that are delivered in Alabama shall be granted the continued participation and amnesty protections provided for eligible sellers under Ala. Code §§ 40-23-198 and 40-23-199 (1975).

(h) The marketplace facilitator shall provide the purchaser with a statement or invoice showing that the simplified sellers use tax was collected and shall be remitted on a purchaser's behalf. The statement shall be in a manner prescribed by the ADOR.

(i) No class action may be brought against a marketplace facilitator in any court of this state on behalf of customers for an overpayment of simplified sellers use tax collected and remitted on sales facilitated by the marketplace facilitator.

(j) Any taxpayer who remits simplified sellers use tax pursuant to this section shall be entitled to refunds or credits to the same extent and in the same manner provided for in Ala. Code § 40-23-196 (1975) for taxes collected and remitted through the Simplified Sellers Use Tax Remittance Program.

(k) Marketplace facilitators shall be subject to the penalty provisions and procedures of Ala. Code § 40-2A-11 (1975) and reporting requirements of Ala. Code § 40-2-11(7)(b) (1975).

(l) The distribution of simplified sellers use tax remitted by marketplace facilitators shall be made in accordance with Ala. Code §§ 40-23-197 and 40-23-197.1 (1975).

(m) Effective January 1, 2019, any marketplace facilitator who does not collect and remit sales, use, or simplified sellers use tax on Alabama retail sale transactions of qualifying amounts shall be required to report such retail sales and provide customer notifications, within constitutional limitations, pursuant to Ala. Code § 40-2-11(7)(b) (1975) and rules promulgated thereunder.

(n) The ADOR may adopt, promulgate, and enforce reasonable rules and regulations for the administration and enforcement of this act.

CREDIT(S): Ala. Code § 42-23-199.1 (1975).

SECTION XVIII: ELECTRONIC ONLINE FILING.

(1) By virtue of a Resolution of the Montgomery County Commission dated February 26, 2008, all taxpayers making an individual tax payment of \$500 or more for Montgomery County sales, use, rental, lodgings and motor fuel taxes (when an online system is developed or adopted to allow for such reporting), that are collected on or after April 1, 2008, including applicable interest and fees, shall file and pay electronically, at that time and for all filing periods thereafter. The Montgomery County Commission also encourages voluntary taxpayer participation for online tax payment transactions less than \$500.

(2) The system allowing taxpayers to file and remit these taxes is the Optional Network Election for Single Point Online Transactions or "ONE SPOT" established pursuant to Ala. Code § 40-23-240 (1975).

(3) To comply with the interest rate change declared in Alabama Act 2017-415, the ONE SPOT system will be updated so that any delinquent non-state administered local taxes filed through ONE SPOT (MAT) will accrue interest at the new rate set forth in Ala. Code § 40-1-44 (1975) beginning August 1, 2017 through the filing of the delinquent tax.

CREDIT(S): Ala. Code § 40-23-240 (1975); Montgomery County Commission Resolution February 26, 2008; Act 2017-415.

**MONTGOMERY COUNTY COMMUNITY
PUNISHMENT AND CORRECTIONS AUTHORITY**
301 ADAMS AVENUE • P.O. BOX 1667
MONTGOMERY, AL 36102-1667

June 27, 2018

TO: Elton Dean – Commission Chairman
Montgomery County, Alabama

FROM: Paul H. Brown – Executive Director
Montgomery County Community Corrections

RE: Request for Future Commission Agenda Item – Commission Review and
Approval of the 2018-2019 Annual Community Corrections Plan

Dear Chairman Dean:

Provided, you will find a copy of the Proposed Community Corrections Plan for fiscal year 2018-2019. Every fiscal year the County Community Corrections Department and the MCCPCA Board prepare an annual Community Corrections Plan for submittal to the Montgomery County Commission and the Department of Corrections for approval. The approval of annual Community Corrections Plans by the County Commission and Alabama Department of Corrections is statutorily mandated for the Montgomery County Community Corrections Authority to receive continued State funding for Jail/Prison diversion felony offenders on Community Corrections Supervision. We anticipate state funding/support for our program to be in excess of \$375,000 for the upcoming 2018-2019 fiscal year.

The MCCPCA Board is scheduled to meet on Thursday, June 28th, 2018 to review the proposed annual plan for any modifications, adoption and referral to the Commission (for final approval). Evidence of an approved plan is required to be submitted to the Alabama Department of Corrections no later than July 31st, 2018 for consideration of reimbursement funding during the 2017-2018 fiscal year.

The Montgomery County Community Corrections Department provides a variety of beneficial services to the Courts and the community which include: Pre-Trial Release, Community Service Restitution, County Probation, Drug Court support, GPS Electronic Monitoring of Offenders, administration of the E.V.E.N. Domestic Violence Education/Intervention Program, drug abuse screening, drug/alcohol abuse assessments, referrals to community-based providers for services and coordination and direct supervision of felony offenders diverted from incarceration in State prison. The Department provides vital offender monitoring, referral and supervision services to offenders predicated to help these individuals live a drug and crime free lifestyle while ensuring public safety. The local citizens as well as the State of Alabama benefit from the cost savings of placing non-violent offenders on Community Supervision in lieu of more costly incarceration.

PAUL BROWN - EXECUTIVE DIRECTOR

(334) 832-7730 • FAX (334) 832-7176

JAIL/PRISON DIVERSION • DRUG COURT • COUNTY PROBATION • E.V.E.N. DOMESTIC VIOLENCE PROGRAM
GPS ELECTRONIC OFFENDER MONITORING • COMMUNITY SERVICE RESTITUTION • PRE-TRIAL RELEASE

6-1

**MONTGOMERY COUNTY COMMUNITY
PUNISHMENT AND CORRECTIONS AUTHORITY**
301 ADAMS AVENUE • P.O. BOX 1667
MONTGOMERY, AL 36102-1667

The Montgomery County Community Corrections Department relies greatly on the administrative and financial support it receives from the Community Corrections Division of the Alabama Department of Corrections. The provision of these services helps to protect public safety while maintaining offender accountability. The funds received from the Alabama Department of Corrections fully cover the cost of delivering services to the Jail/Prison Diversion offenders for which we are reimbursed and also are used to offset other operational and administrative costs of providing Community Corrections services to Montgomery County as a whole.

As previously mentioned, the Alabama Department of Corrections Community Corrections Plan requires written evidence of approval of the Plan on the part of the County Commission. Confirmation of the Commission's approval of the Annual Plan is due by the close of business on Tuesday, July 31st. I respectfully request that the review and approval of the plan as submitted be placed on the next Commission Agenda (July 23rd, 2018) for consideration.

Respectfully submitted,



Paul H. Brown – Executive Director
Montgomery County Community Corrections Department



CARPDC

Central Alabama Regional Planning and Development Commission

Jiles Williams, Jr.
Chair

Greg Clark
Executive Director

AUTAUGA, ELMORE & MONTGOMERY COUNTIES

MEMO TO: Mr. Donnie Mims, County Administrator

FROM: Greg Clark
Executive Director

DATE: June 28, 2018

RE: Low-Income Weatherization Assistance Program
(LIWAP 028-18)

Alabama Department of Economic and Community Affairs (ADECA) has awarded Montgomery County additional \$51,768.00 under the Low-Income Weatherization Assistance Program (LIWAP 028-18). This award will provide weatherization funding for six additional houses within Montgomery County. These funds are provided through the U.S. Department of Health and Human Services, Office of community Services.

This is the second award under the Low-Income Weatherization Assistance Program (LIWAP 028-18), making the total grant award this program year \$103,536 or 12 houses to be weatherized.

Reminder, this program's primary goal is to assist low-income households to improve the energy efficiency of their homes.

CARPDC is requesting this item be placed on the next commission agenda. The action to be undertaken is to accept the grant award and authorizing the Chairman to sign the grant agreements.

OFFICE OF THE GOVERNOR

KAY IVEY
GOVERNOR



STATE OF ALABAMA

ALABAMA DEPARTMENT OF ECONOMIC
AND COMMUNITY AFFAIRS

KENNETH W. BOSWELL
DIRECTOR

June 14, 2018

The Honorable Elton Dean, Sr.
Chairman
Montgomery County Commission
c/o Central Alabama Regional Planning
and Development Commission
430 South Court Street
Montgomery, AL 36104

Dear Chairman Dean:

RE: Modification No. 1
Grant No. LIWAP-028-18

Enclosed are two copies of the above-referenced Department of Health and Human Services Grant Modification.

Please sign and witness both copies and return one original to the Energy Division. Retain the other copy for your files.

If you have any questions, please call Brenda Mock at (334) 353-5951.

Sincerely,


Kenneth W. Boswell
Director

KWB/BM/ks

Enclosures

cc: Mr. Greg Clark, Executive Director

Weatherization Assistance Program for Low-Income Persons
Department of Health and Human Services 18B1ALL1EA
CFDA-93.568

SUBGRANT AGREEMENT WEATHERIZATION PROGRAM

Grant Agreement: LIWAP-028-18
Modification: 1
Grant Amount: \$103,536.00

THIS MODIFICATION is entered into as of May 10, 2018, by and between the **Alabama Department of Economic and Community Affairs, Energy Division**, hereinafter, referred to as the "Department" or "ADECA," and the **Montgomery County Commission**, hereinafter, referred to as the "Subrecipient." This modification amends Grant Agreement No. LIWAP-028-18 dated April 1, 2018.

Subrecipient name (must match registered name in DUNS): Montgomery County Commission

Subrecipient DUNS number: 099839086

Federal Award Identification Number (FAIN): 18B1ALL1EA

Federal Award Date: October 20, 2017

Subaward Period of Performance Start and End Date: April 1, 2018 – September 30, 2018

Amount of Federal Funds obligated by this action to the Subrecipient: \$51,768.00

Total amount of Federal Funds obligated to the Subrecipient: \$103,536.00

Total amount of Federal Award committed to the Subrecipient by ADECA: \$103,536.00

Federal Award project description: Low-Income Weatherization Assistance Program

Name of Federal awarding agency: U.S. Department of Health and Human Services

Pass-through entity: Alabama Department of Economic and Community Affairs

Contact information for awarding official: Kenneth W. Boswell, Director

Identification of whether the Award is Research and Development: N/A

Indirect cost rate for the Federal Award: N/A

1. **PURPOSE:** The purpose of this modification is to amend "**Paragraph 2: Funding**" and the relative attachments of the above-referenced Grant Agreement.
2. "**Paragraph 2: Funding**" is hereby amended to read as follows:

Funding: It is expressly understood and mutually agreed that in no event shall the total amount to be paid by the Department to the Subrecipient under this agreement exceed **\$103,536.00** for full and completely satisfactory performance. Additional requirements relative to the Grant amount may be found in Attachment A, Paragraph 2. Any additional costs shall be borne by the Subrecipient.

3. All other terms and conditions not affected by this modification shall remain in full force and effect.

IN WITNESS WHEREOF THE DEPARTMENT AND THE SUBRECIPIENT HAVE EXECUTED THIS AGREEMENT AS EVIDENCED BY THE SIGNATURES BELOW:

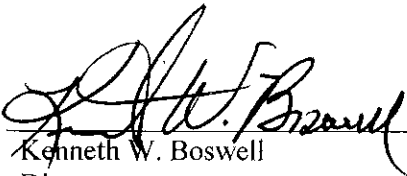
Alabama Department of Economic & Community

Affairs

Department

Montgomery County Commission

Subrecipient



Kenneth W. Boswell
Director

6/14/18
Date

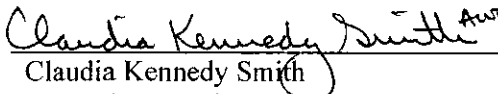
Authorized Official for Subrecipient

Date

Subrecipient Witness

Date

This grant has been reviewed for content, legal form, and complies with all applicable laws, rules, and regulations of the State of Alabama governing these matters.

 ^{Aut}
Claudia Kennedy Smith
General Counsel

6/12/2018
Date

SUBRECIPIENT: MONTGOMERY COUNTY COMMISSION

GRANT NO. LIWAP-028-18

MODIFICATION: 1

ATTACHMENT A

WORK TO BE PERFORMED

April 1, 2018

1. The Subrecipient shall weatherize a minimum of 12 dwelling units in accordance with Priority List/Energy Audit weatherization measures as identified and approved for the State of Alabama. The Subrecipient shall utilize Blower Door technology on all dwellings to be weatherized. The minimum number of dwellings to be weatherized in each county is as follows:

<u>COUNTY</u>	<u>NUMBER OF UNITS</u>
MONTGOMERY	12

2. If funds remain after the specified number of dwellings have been completed, it is mutually understood that additional dwellings will be weatherized until all available Grant Funds have been utilized.

SUBGRANTEE: MONTGOMERY COUNTY COMMISSION

GRANT AGREEMENT: LIWAP-028-18

MODIFICATION: 1

ATTACHMENT B

Budget Sheet

	ORIGINAL BUDGET	DECREASE/ INCREASE	TOTAL
ADMINISTRATIVE	\$2,677.00	+\$2,677.00	\$5,354.00
PROGRAM OPERATIONS	\$37,349.00	+\$37,349.00	\$74,698.00
HEALTH AND SAFETY	\$11,742.00	+\$11,742.00	\$23,484.00
			GRAND TOTAL: \$103,536.00

MEMORANDUM

TO: Donald L. Mims, County Administrator

FROM: Myrtle Singleton, Purchasing Manager *MLS*

DATE: June 26, 2018

RE: Contract No. 51901-18B-014
Dumpster Rental & Trash Collection

Request the attached Amendment No. 1 to provide a four (4) yard dumpster serviced once per week for Butler Community Center, 3865 Butler Ct., Montgomery, AL 36110 be considered for approval on a future agenda.

This amendment will allow the contract with Liberty Disposal, Inc. to provide dumpster rental and trash collection services at the Butler Community Center on a monthly basis at \$90.00 per month.

Butler Community Center was not part of the original bid; however, per the Invitation to Bid, Montgomery County Commission reserves the right to add other locations, within the county, as needed, during the period of the contract.

Liberty Disposal, Inc. contract will expire June 30, 2019, and prices will remain firm during the contract period.

Amendment has been coordinated with Florence Cauthen, Deputy Administrator.

Attachment

**Montgomery County Commission
Purchasing Department
P. O. Box 1667
Montgomery, AL 36102**

Amendment
To
Contract # 51901-18B-014

Amendment No. 1

Contract for dumpster rental and trash collection services for Montgomery County, to be provided at Butler Community Center, 3865 Butler Ct., Montgomery, AL 36110 is hereby amended as follows:

The following location will be added to the contract, Butler Community Center. Dumpster rental and trash collection services will be provided on a monthly basis at \$90.00 per month, which should be billed to Montgomery County Commission, Support Services, P. O. Box 1667, Montgomery, Alabama 36102-1667.

All other provisions of the contract will remain the same.

WITNESS:

LIBERTY DISPOSAL, INC.

BY: _____

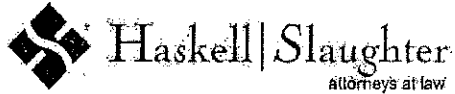
TITLE: _____

WITNESS:

MONTGOMERY COUNTY COMMISSION

BY: _____

TITLE: _____



Haskell Slaughter Gallion & Walker, LLC
242 Winton M. Blount Loop
Montgomery, Alabama 36117
t. 334.265.8673 | f. 334.264.7945

MEMORANDUM

ATTORNEY/CLIENT PRIVILEGED

TO: Donnie Mims
FROM: Tommy Gallion
DATE: June 27, 2018
RE: Notice of Claim – Donna L. Watson

I am in receipt of your June 25, 2018, memorandum regarding a claim filed by Donna L. Watson. I also reviewed the Notice of Claim. Based on the information that I reviewed, it is my legal opinion that this accident is the responsibility of the Montgomery County Board of Education, not Montgomery County.

It is my recommendation that this claim be recognized and denied at the next commission meeting.

50051-317



FLOYD HUNTER
PERSONAL INJURY ATTORNEYS

Floyd, Hunter,
Kies & White, P.C.
4761 Main Street
P.O. Drawer 1227
Millbrook, AL 36054
ph 334-452-4000
fx 334-285-4552
FloydHunter.com

Steven P. Floyd
Jeffrey G. Hunter
Darren W. Kies*
Michael L. White
**Also admitted in Mississippi*

June 20, 2018

Via Certified & U.S. Mail

Judy Singly
Office of the Montgomery County Administrator
101 South Lawrence Street
Montgomery, Alabama 36104
Phone: 832-1210

Re:	Claimant	:	Donna L. Watson
	Your Employee	:	Jack Morgan, Jr.
	Date of Loss	:	01/11/2018

Dear Ms. Singly:

I have been retained by Donna L. Watson to represent her on any personal injury claims she may have against the Montgomery County Board of Education due to the automobile accident which occurred January 11, 2018. Enclosed please find a *Notice of Claim* we are submitting on behalf of our client, Donna L. Watson. I would appreciate your recording the enclosed *Notice of Claim* and returning an acknowledgment of same. I have enclosed a self-addressed, stamped envelope for your convenience.

If you have any questions or concerns, or require any additional information, please do not hesitate to contact me.

Respectfully yours,

Michael L. White

MLW/dcr
Enclosure

NOTICE OF CLAIM

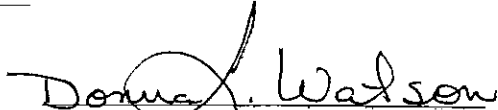
To: Judy Singly
Office of the Montgomery County Administrator
101 South Lawrence Street
Montgomery, Alabama 36104

Please take notice that **Donna L. Watson**, by and through her attorney of record, Michael L. White, hereby makes a claim against the County of Montgomery, Alabama and/or other individuals acting within the line and scope of his or her employment for personal injuries resulting from the negligent and/or wanton acts or omissions occurring on or about the January 11, 2018. Said acts or omissions occurred or were discovered at approximately 4:21 p.m. at or near the intersection of Birmingham Highway and 2nd Street in Montgomery, Alabama. Claimant claims the amount that is fair and just for her injuries exceeds \$450,000.00.

Attached hereto and made a part hereof as Exhibit "A" and incorporated fully herein by reference, is a more detailed statement of the relevant facts and resulting damages which provide the basis of this claim.

(Signature and notary on next page)

Dated this the 15th day of JUNE 20 18.


Donna L. Watson

STATE OF ALABAMA)
 :
ELMORE COUNTY)

BEFORE ME, the undersigned, a Notary Public in and for said State and County, personally appeared Donna L. Watson, who, being by me duly sworn, does depose and state that the foregoing claim, including Exhibit "A" attached, is true and correct to the best of her knowledge, information and belief.

SWORN TO AND SUBSCRIBED BEFORE ME on this the 15th day of JUNE,
20 18.

[SEAL]

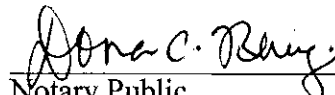

Notary Public
My Commission Expires: 12/14/19

EXHIBIT "A"

FACTS RELATING TO CLAIM

1. Claimant Donna L. Watson is a resident citizen of the City of Prattville, Alabama.
2. The County of Montgomery, which has control of the employees of the Montgomery County Board of Education, is the legal entity on whose behalf all wrongful, negligent, and/or wanton acts and/or omissions alleged herein were performed by their respective employees or officials.
3. Jack Morgan, Jr., and any other unknown employees of the County of Montgomery, who are responsible for said acts or omissions are over the age of nineteen (19) years, a citizen of the United States and the State of Alabama, and may reside in Autauga County, Alabama. At all times relevant hereto, Jack Morgan, Jr., was employed by the Montgomery County Board of Education and was acting in his capacity as an agent, servant and employee of the Montgomery County Board of Education when the claimant was injured. At all times relevant hereto, the unknown employees of the Montgomery County Board of Education, were employed by their respective departments and at all time relevant hereto, unknown employees of the County, were acting in his or her capacity as an agent, servant and employee of the above named entities.
4. On or about, January 11, 2018, at approximately 4:21 p.m., Jack Morgan, Jr. an employee driving a vehicle under the Montgomery County Board of Education's control and supervision, negligently and/or wantonly collided with the vehicle occupied by Donna L. Watson. The collision occurred when Jack Morgan, Jr. who was traveling west on Birmingham Highway in the right lane began making a left turn in front of the vehicle being operated by Ms. Watson who was traveling in the left lane. Mr. Morgan's turn was sudden and did not allow Ms. Watson, who was lawfully traveling in the left lane, sufficient time to stop. In fact, the collision

was so significant that it caused Ms. Watson's vehicle to overturn. See Alabama Uniform Traffic Crash Report, attached hereto as Exhibit "B."

5. Jack Morgan, Jr. and/or other Montgomery County Board of Education employee or employees failed to take reasonable and proper steps to avoid causing an accident, failed to maintain a proper lookout, failed to maintain proper control of the vehicle, and other such violations of the rules of the road as may be determined after investigation.

6. Said conduct on the part of the employee under the control or supervision of the Montgomery County Board of Education resulted in injuries to Donna L. Watson.

7. Claimant, as a result of the negligent and/or wanton conduct of Jack Morgan, Jr., the Montgomery County Board of Education, and/or their employee under their control or supervision, has incurred medical expenses and will incur future medical expenses.

8. Claimant, as a result of the negligent and/or wanton conduct of Jack Morgan, Jr., the Montgomery County Board of Education, and/or their employee under their control or supervision, has incurred other out of pocket expenses such as transportation and pharmacy costs. Said expenses may and will probably increase due to the fact claimant is still under treatment for his injuries and has not been released as of yet.

9. Claimant claims any expenses, interests and costs against Jack Morgan, Jr., the Montgomery County Board of Education, and/or their employee under their control or supervision, for the acts complained of above.

10. Claimant also reserves the right to amend the list of expenses until such time as he can reasonably determine his damages which may extend beyond the time whereby he has reached maximum medical improvement.

11. Claimant makes claim against the Montgomery County Board of Education due to the acts of its employee Jack Morgan, Jr., who was under their control or supervision for compensatory and punitive damages, to include the following:

(a) medical expenses incurred as a result of injuries sustained by the claimant in the auto accident;

(b) loss of the enjoyment of social activities and life in general;

(c) medical expenses incurred as a result of injuries sustained in the accident due to future medical treatment;

(d). the mental anguish, pain and suffering of the claimant, all of which was occasioned by the negligent and/or wanton conduct of Jack Morgan, Jr., and the Montgomery County Board of Education;

(e) damages incurred as a result of the aforementioned accident;

(f) loss of income and/or future loss of income; and

(g) property damage.

MEMORANDUM

TO: Donald L. Mims, County Administrator
FROM: Tammy Turner, Buyer II TT
DATE: June 25, 2018
RE: Invitation to Bid No. 52110-18B-022
Polo Shirts MCSO

Request that approval of award on the above referenced Invitation to Bid to the low bid of Logo Branders, in the amount of \$4,367.20. (Copy of spreadsheet attached.)

This contract will be for one (1) year, with the option to renew for two (2) years in one year periods. At the end of the one year contract period, a price escalation may be allowed, but shall not exceed 5% per year.

Coordination of award made with Sheriff Derrick Cunningham

Attachment

Purchasing Department Montgomery County Commission

ABSTRACT FOR BIDS: 97 Bids Emailed				BID # 1		BID # 2		BID # 3		BID # 4		BID # 5	
INVITATION TO BID NO: 52110-18B-022				Logo Branders Attn: Nikole Mariel 1161 Lagoon Business Loop Montgomery, AL 36117 Minority Owned Business X Yes No		Bob Barker Company Attn: Betsy Copeland 134 N. Main Street Fuquay Varina, NC 27526 Minority Owned Business Yes X No		Gulf States Distributors Attn: Theresa Floyd 6000 E. Shirley Lane Montgomery, AL 36117 Minority Owned Business Yes X No		Big City Sportswear, Inc. Disqualified - Samples not Included		Brown & Bigelow, Inc. Disqualified - Samples not Included	
DATE ISSUED: June 1, 2018													
DATE OPENED: June 20, 2018													
DEPARTMENT REQUESTING: SHERIFF'S OFFICE													
TERMS OF PAYMENT / DISCOUNT:													
DELIVERY DATE:													
ITEM NO.	DESCRIPTION OF ITEM	Units	QTY	UNIT PRICE	EXTENDED AMOUNT	UNIT PRICE	EXTENDED AMOUNT	UNIT PRICE	EXTENDED AMOUNT	UNIT PRICE	EXTENDED AMOUNT	UNIT PRICE	EXTENDED AMOUNT
1	Short Sleeve Men's Polo Shirt - Model K525	Ea	40	\$19.90	\$796.00	\$19.75	\$790.00	\$28.90	\$1,156.00				
	Size S- 2XL												
2	Short Sleeve Men's Polo Shirt - Model K525	Ea	40	\$21.90	\$876.00	\$24.00	\$960.00	\$33.90	\$1,356.00				
	Size 3XL - 6XL												
3	Short Sleeve Men's Polo Shirt - Model K525	Ea	40	\$23.90	\$956.00	\$24.00	\$960.00	\$31.90	\$1,276.00				
	Size LT - 4XLT												
4	Short Sleeve Women's Polo Shirt - Model L525	Ea	40	\$19.90	\$796.00	\$19.75	\$790.00	\$28.90	\$1,156.00				
	Size S- 2XL												
5	Short Sleeve Women's Polo Shirt - Model L525	Ea	40	\$21.90	\$876.00	\$24.00	\$960.00	\$33.90	\$1,356.00				
	Size 3XL - 4XL												
6	Optional Embroidery	Ea	40	\$1.68	\$67.20	\$3.25	\$130.00	\$10.00	\$400.00				
	Name and/or Rank												
	on Right Chest												
TOTAL BID AMOUNTS					\$4,367.20		\$4,590.00		\$6,700.00				

Notes:

10.2

Purchasing Department Montgomery County Commission

ABSTRACT FOR BIDS:				BID # 6		BID # 7		BID # 8		BID # 9		BID # 10	
INVITATION TO BID NO: 52110-18B-022				Cintas Disqualified - Samples not Included		Express Press Disqualified - Samples not Included		Walter Craig Law Enforcement Division NO BID					
DATE ISSUED: June 1, 2018													
DATE OPENED: June 20, 2018													
DEPARTMENT REQUESTING: SHERIFF'S OFFICE													
TERMS OF PAYMENT / DISCOUNT:													
DELIVERY DATE:													
ITEM NO.	DESCRIPTION OF ITEM	Units	QTY	UNIT PRICE	EXTENDED AMOUNT	UNIT PRICE	EXTENDED AMOUNT	UNIT PRICE	EXTENDED AMOUNT	UNIT PRICE	EXTENDED AMOUNT	UNIT PRICE	EXTENDED AMOUNT
1	Short Sleeve Men's	Ea	40										
	Polo Shirt - Model K525												
	Size S - 2XL												
2	Short Sleeve Men's	Ea	40										
	Polo Shirt - Model K525												
	Size 3XL - 6XL												
3	Short Sleeve Men's	Ea	40										
	Polo Shirt - Model K525												
	Size LT - 4 XLT												
4	Short Sleeve Women's	Ea	40										
	Polo Shirt - Model L525												
	Size S - 2XL												
5	Short Sleeve Women's	Ea	40										
	Polo Shirt - Model L525												
	Size 3XL - 4XL												
6	Optional Embroidery	Ea	40										
	Name and/or Rank												
	on Right Chest												
TOTAL BID AMOUNTS													

Notes:

10-3

CONTRACTUAL AGREEMENT

THIS CONTRACTUAL AGREEMENT made and entered into on the 16th day of July, 2018, by and between Logo Branders, Inc. of Montgomery, Alabama and Montgomery County Commission, Montgomery, Alabama.

WITNESSETH

WHEREAS, Logo Branders, Inc. agrees to furnish polo shirts for the Montgomery County Commission, in accordance with all the provisions of Invitation to Bid No. 52110-18B-022 as issued by the Montgomery County Commission on June 1, 2018, (hereinafter referred to as the Invitation to Bid) a copy of which is attached hereto;

WHEREAS, In Consideration thereof, Logo Branders, Inc. and Montgomery County Commission agree as follows:

1. All terms and conditions of the Invitation to Bid are incorporated herein by this reference.
2. The period of the contract will be for one (1) year, beginning July 23, 2018, and ending July 22, 2019, with the option to renew for an additional two (2) years, in one (1) year periods. A price escalation may be allowed after the first year, but shall not exceed 5% per year. That prices bid shall remain firm for the first year of the contract period, providing funds are made available by the Montgomery County Commission.
3. Montgomery County Commission and Logo Branders, Inc. reserve the right to cancel the contract with a thirty (30) day written notice to Logo Branders Inc. and/or Montgomery County Commission anytime during the contract period.
4. Logo Branders, Inc., agrees to protect, defend, indemnify and hold the Montgomery County Commission and its employees, agents, officers and servants free and harmless from any and all losses, claims, liens, not limited to, the amounts of judgments, penalties, interests, court costs, legal fees, and all other expenses incurred by the County arising in favor of any party, including employees of Logo Branders, Inc., death or damages to property and without limitation by enumeration, all other claims or demands of every character but only on the proportion of and to the extent such losses, claims, liens, demands and causes of action arise out of the negligent acts or omissions of contractor, its employees, agents and officers. Logo Branders, Inc. agrees to investigate, handle, respond to, provide defense for and defend any such claims, demand, or suits at its sole expense. Logo Branders, Inc. also, agrees to bear all other costs and expense related thereto, even if

the claim or claims alleged are groundless, false or fraudulent.

5. If a dispute arises out of or relates to this agreement or its breach, the parties shall endeavor to settle the dispute first through direct discussions and negotiations. If the dispute cannot be settled through direct discussions or negotiations, the parties shall endeavor to settle the dispute by non-binding mediation. The location of the mediation shall be Montgomery, Alabama. Either party may terminate the mediation at any time after the session, but the decision to terminate must be delivered in person to the other party and the mediator. Engaging in mediation is a condition precedent to any other form of binding dispute resolution. If the parties cannot agree on a mutual resolution then any disputes not resolved by mediation shall be decided in the Circuit Court of Montgomery County, Alabama and governed by the laws of the state of Alabama between the Montgomery County Commission and Logo Branders, Inc.
6. By signing this contract, the contracting parties affirm, for the duration of the agreement, that they will not violate federal immigration law or knowingly employ, hire for employment, or continue to employ an unauthorized alien within the State of Alabama. Furthermore, a contracting party found to be in violation of this provision shall be deemed in breach of the agreement and shall be responsible for all damages resulting therefrom.

7. IN WITNESS WHEREOF, the undersigned have executed this Contract as of the 23rd day of July, 2018.

WITNESS:

LOGO BRANDERS, INC.

BY: _____

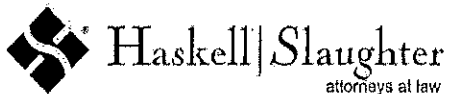
TITLE: _____

WITNESS

MONTGOMERY COUNTY COMMISSION

BY: _____

TITLE: _____



Haskell Slaughter Gallion & Walker, LLC
242 Winton M. Blount Loop
Montgomery, Alabama 36117
t. 334.265.8573 | f. 334.264.7945

MEMORANDUM

June 26, 2018

TTCG

To: Donnie Mims
From: Thomas T. Gallion, III
Re: Official Notice regarding Payments in Lieu of Taxes Act (PILT Act)

I have reviewed the Class Action lawsuit regarding governmental agencies to recover additional funds under the PILT Act.

In that the ACCA has made the decision to join NACO in opting to join the above stated lawsuit, I opine that MCC should opt into same.

Please execute the form that is required as County Administrator and send to the address contained therein. In that this is a very important matter I think you should send the "option" form by registered mail with return receipt.

I am also of the opinion that the services provided for in this agreement are in the best interest of the public health, safety, education, and general welfare of the citizens of Montgomery County. I, therefore, see no reason why the agreement should not be executed if it is the desire of the Montgomery County Commission.

50051-317

ELTON N. DEAN, SR.
CHAIRMAN
RONDA M. WALKER
VICE CHAIRMAN

DANIEL HARRIS, JR.
ISALAH SANKEY
DOUG SINGLETON



DONALD L. MIMS, CPA, MPA
ADMINISTRATOR
FLORENCE M. CAUTHEN
DEPUTY ADMINISTRATOR
334.832.1210
FAX: 334.832.2533
TDD: 334.265.3568
WWW.MC-ALA.ORG

June 25, 2018

MEMORANDUM

TO: Thomas T. Gallion, III
County Attorney

FROM: Donald L. Mims *DLM*
County Administrator

SUBJECT: Official Notice regarding Payments in Lieu of Taxes Act (PILT Act)

Attached is an Official Notice from the United States Court of Federal Claims which states "The United States Court of Federal Claims has certified a CLASS ACTION lawsuit regarding your right to recover additional sums under the PAYMENTS IN LIEU OF TAXES ACT [PILT Act] for fiscal years 2015, 2016, and 2017."

Also, attached is an email from ACCA regarding PILT Payments Received in 2015 FY. The email states, "The Notice explains that to participate in the class action lawsuit, and collect the amounts due to them through the class action lawsuit, each underpaid PILT recipient must complete and submit a form "opting into" the lawsuit. The Association has been in contact with the National Association of Counties and we join NACo in recommending that you strongly consider completing the form and becoming a part of the lawsuit. The approval to submit the form should come from a motion adopted by the county commission during a regular business session."

Please review and issue your opinion by Thursday, June 28, 2018, as to what action, if any, the County Commission needs to take.

As always, thank you for your assistance.

DLM/tn

Attachments

United States Court of Federal Claims
Washington, D.C.

OFFICIAL NOTICE

The United States Court of Federal Claims has certified a **CLASS ACTION** lawsuit regarding your right to recover additional sums under the **PAYMENTS IN LIEU OF TAXES ACT [PILT Act]** for fiscal years 2015, 2016, and 2017.

This is not a solicitation from a lawyer.

The Court of Federal Claims, in the case of *Kane County, Utah v. United States*, Case Nos. 17-739C and 17-1991C (Consolidated) [the Lawsuit], has directed sending this notice to a Class made up of: **"All 'unit[s] of general local government,' as defined in 31 U.S.C. § 6901(2), that received payment under 31 U.S.C. § 6902(a) of the Payment in Lieu of Taxes Act [PILT Act] in fiscal years 2015, 2016 and/or 2017."**

You are receiving this notice because you are a unit of local government believed (1) to be a member of that Class, and (2) to have been underpaid in those years.

The Lawsuit seeks to recover monies that the Court has determined that the federal government owes each Class Member for the underpayment of its respective PILT Act entitlement in fiscal years 2015, 2016, and/or 2017.

To obtain the money that the federal government owes you, *without having to file your own lawsuit*, you must submit a Class Action Opt-In Notice Form which can be done quickly and securely online at www.PILTPayments.com. You may also complete and return the enclosed copy of the Class Action Opt-In Notice Form by first class mail or pre-paid delivery service.

To participate in the Lawsuit, you must submit your completed Class Action Opt-In Notice no later than September 14, 2018.

YOUR LEGAL RIGHTS AND OPTIONS IN THIS LAWSUIT

- This Notice has been sent to you by order of a federal court. **Please read this Notice carefully and fully.** It explains the opportunity you now have to join a Class Action Lawsuit currently pending before the Court.
- The Court is neither encouraging nor discouraging you to join the Lawsuit. You have the right to participate in the Lawsuit as a Class Member, or to do nothing and be excluded from the Lawsuit.

- **Please Note:** This particular Class Action differs from many other class actions in the United States because,
 - if you do nothing, you will not be able to participate in the Lawsuit, and
 - the Court has already ruled that the federal government owes each Class Member for underpayments in fiscal years 2015, 2016, and/or 2017.

SUMMARY OF YOUR RIGHTS AND OPTIONS IN THIS LAWSUIT	
ASK TO BE INCLUDED (OPT INTO THE CLASS ACTION LAWSUIT)	By submitting a Class Action Opt-In Notice Form you are asking to be included in the Lawsuit, receive any PILT Act underpayments recovered in the Lawsuit, and be bound by its results. • You acquire rights to any money that the Court determines that you are due as a result of underpayment, in fiscal years 2015 through 2017, of your entitlement under Section 6902 of the PILT Act. • You will be bound by the outcome of the case, whether favorable or unfavorable to you. You will also give up the right to sue the federal government on your own, and at your own expense, for the same legal claims made in the lawsuit. In order to join the Lawsuit, you must submit a completed Class Action Opt-In Notice Form online, by first class mail, or by pre-paid delivery service. The Class Action Opt-In Notice Form must be submitted, postmarked, or delivered no later than September 14, 2018.
DO NOTHING	If you do nothing, you will not be included in the Lawsuit, and you will have no right to any money recovered in the Lawsuit. But you will keep the right to sue the federal government for any alleged PILT Act underpayments in fiscal years 2015 through 2017, on your own and at your own expense.

- Your rights and options, and the deadline to exercise them, are further explained below.
- This Notice may affect your legal rights. Read it carefully.

BASIC INFORMATION

1. Why did I get this Notice?

The federal government's records show that you are a unit of local government that received a payment pursuant to Section 6902 of the PILT Act in fiscal years 2015, 2016, and/or 2017. This Notice advises you that:

- a. The Court has allowed, or "certified," a Class Action Lawsuit against the United States to recover amounts which the Court has determined that the government was required to pay units of local government under 31 U.S.C. § 6902, but did not pay in full in fiscal years 2015, 2016 and 2017.
- b. You are eligible to participate in the Lawsuit by completing and timely submitting a Class Action Opt-In Notice Form. The Form may be completed and submitted online at www.PILTPayments.com. Alternatively, you may complete the enclosed copy of that Class Action Opt-In Notice Form and submit it by first class mail or by pre-paid delivery service.

2. What is this Lawsuit about?

This Lawsuit is about whether the federal government was required to pay in full the amounts due to units of local government under Section 6902 of the PILT Act in fiscal years 2015, 2016, and 2017. The Class Representative (Kane County, Utah) contended that the federal government underpaid units of local government in those years, and that all Class Members are entitled to recover the underpayment amounts. The government denied that any units of local government were entitled to any additional PILT payments beyond the amounts already paid for those years.

3. What has the Court decided?

The Court has ruled that provisions of Section 6902 of the PILT Act obligated the federal government to pay eligible units of local government the full amounts calculated by a formula set forth in the Act even though Congress failed to appropriate sufficient funds to do so in fiscal years 2015 through 2017 (noting that Kane County had not challenged (and the decision did not therefore extend to) the portion the government's reduction of its fiscal year 2015 PILT payments caused by the sequestration of part of the funds appropriated to make FY 2015 PILT payments). The Court granted summary judgment, in favor of the Class, as to the government's liability for underpaying Class Members in those years. The Court has not yet determined the amount by which the Class as a whole, or any individual Class Member, was underpaid in those years. As of the date of this notice, Class Counsel

and counsel for the government have agreed on the amount of the underpayment in fiscal years 2015 and 2016, and anticipate reaching agreement on the amount of the underpayment in fiscal year 2017. The Court's decision is subject to appeal.

4. What is a Class Action and who is involved?

In a class action, one or more Class Representatives (in this case, Kane County, Utah) sues on behalf of all Class Members (in this case, units of local government that receive PILT payments) who have the same or similar claims. Kane County and all other Class Members who choose to participate in the Lawsuit are the "Plaintiffs." The United States is the "Defendant." In a class action at the United States Court of Federal Claims, the Court resolves all issues for all Class Members who choose to participate in the Lawsuit. Here, that includes the Court's decision that the government is liable, described in paragraph 3 above.

5. Why is this lawsuit a Class Action?

The Court has decided that this Lawsuit meets the requirements of Rule 23 of the Rules of the United States Court of Federal Claims, which governs class actions in that Court. Specifically, the Court has ruled that:

- The potential Class is so numerous that joinder of all Class Members is impractical;
- There are legal questions and facts common to each Class Member's claim;
- The Class Representative's claim is typical of the claims of other Class Members;
- The Class Representative, Kane County, Utah, and Class Counsel, Alan I. Saltman, a partner in the Washington, D.C. office of Smith, Currie & Hancock LLP, will fairly and adequately represent the interests of the Class;
- The common legal and factual questions predominate over questions affecting only individual Class Members; and
- This Class Action will be more efficient than having many individual lawsuits.

6. What is requested in this Lawsuit?

The Class Representative seeks, for itself and for all other Class Members who choose to participate in the Lawsuit, payment of the amounts by which each was underpaid in fiscal years 2015 through 2017. Class Counsel will also ask the Court for an award of attorney's fees and expenses.

WHO MAY PARTICIPATE IN THE CLASS ACTION

7. Am I part of this Class Action Lawsuit?

You must decide whether you wish to participate in the Lawsuit. **You cannot participate unless and until you fill out and submit—online, by first class mail, or by pre-paid delivery service—the Class Action Opt-In Notice Form found on the website www.PILTPayments.com.** A copy of the Form is also enclosed. The Rules of the United States Court of Federal Claims require that Class Members choose whether to “opt into” the lawsuit. If you fit the description in the next question—and the government’s records indicate that you do—you may opt into and participate in this Lawsuit. If you do nothing, you will be excluded from the Lawsuit and will forfeit your right to receive any monies recovered in the Lawsuit.

8. Who can participate in the Lawsuit?

The Court has decided that the Class consists of:

“All ‘unit[s] of local government,’ as defined in 31 U.S.C. § 6901(2), that received payment under 31 U.S.C. § 6902(a) of the Payment in Lieu of Taxes Act in fiscal years 2015, 2016, and/or 2017.”

Any unit of local government meeting this definition may participate in this Lawsuit by timely submitting a completed Class Action Opt-In Notice Form.

9. Does participating in the Lawsuit cost any money?

No.

YOUR OPTIONS

10. How can I participate in this Lawsuit?

You can complete and submit your Class Action Opt-In Notice Form online at www.PILTPayments.com. Alternatively, you can complete the enclosed Class Action Opt-In Notice Form and send it by first class mail to: PILT Payments Class Action, P.O. Box 65876, Washington, D.C. 20035-5876; or by pre-paid delivery service to: PILT Payments Class Action, 1025 Connecticut Avenue NW, Suite 600, Washington, D.C. 20036. However you transmit it, you **must** submit your completed Form **no later than September 14, 2018** if you wish to participate in the Lawsuit. **Do not delay.**

11. What happens once I choose to participate in this Lawsuit?

As a Class Member who chooses to participate in the lawsuit, you will be represented by Class Counsel, who will take all actions necessary to protect your rights. You will receive the benefit of, and be bound by, all rulings, orders, judgments entered, or settlements approved by the Court, whether favorable or unfavorable. You will **not**, however, be asked to make any out-of-pocket payment of attorney's fees or expenses in the case.

12. If I choose to participate in the Lawsuit, what will I be required to do?

After timely submitting a completed Class Action Opt-In Notice Form, the parties currently do not anticipate that you will have to do anything else.

13. What happens if I choose not to participate in the Lawsuit?

If you do not submit a completed Class Action Opt-In Notice Form online **on or before September 14, 2018**; by first class mail **postmarked on or before September 14, 2018**; or by pre-paid delivery service **delivered no later than September 14, 2018**, you will be barred from participating in the Lawsuit and will not be entitled to any portion of any monetary recovery by judgment or settlement of the Lawsuit. You will retain the right to sue the federal government on your own about the same legal claims made in the Lawsuit, and will not be bound by the Court's judgment in the Lawsuit. If you decide to pursue your claim independently, outside of this Lawsuit, you should consult an attorney and do so promptly because certain statutes of limitation may bar or limit your claim. If you choose to hire your own attorney, you will be responsible for paying the full cost of that attorney.

THE LAWYERS REPRESENTING YOU

14. If I choose to participate in the Lawsuit, do I have to hire a lawyer to represent me?

No. The Court has decided that Alan I. Saltman and the firm of Smith, Currie & Hancock LLP are qualified to represent you and all other Class Members who choose to participate. They are called "Class Counsel."

Mr. Saltman is experienced in handling similar cases against the federal government. If you choose to file a Class Action Opt-In Notice Form, you agree to legal representation by Mr. Saltman and his firm.

15. Should I hire my own lawyer?

If you decide to participate in the Lawsuit, you do not need to hire a lawyer because Class Counsel is and will continue working on your behalf. But you are permitted to hire your own lawyer if you would like to do so. For

example, you may have your own lawyer appear in Court if you want someone other than Class Counsel to speak for you. Of course, if you choose to hire your own lawyer, you will be responsible for paying the full cost of that lawyer.

16. How will Class Counsel be paid?

Class Counsel will submit a request for its fees and expenses to the Court. You will not have to pay any fees or expenses directly. The fees and expenses that the Court determines should be paid to Class Counsel, if any, might be deducted from the money obtained for the Class and might reduce the amount available for distribution to Class Members, and therefore reduce the amount of money you receive.

LITIGATION INFORMATION

17. How and when will the Court decide the amount of the underpayments?

Class Counsel and counsel for the government have already agreed on the amount of the underpayments in fiscal years 2015 and 2016, and anticipate that they will also reach agreement on the amount of the underpayment in fiscal year 2017. Should that not occur, Class Counsel will have to prove the amount of the underpayments in fiscal year 2017 at trial. No trial date has been set. The Court has not yet entered judgment in any amounts for any of the years involved in the Lawsuit.

18. If there is a trial on damages, must I attend?

If there is a trial on damages, you do not need to attend. Class Counsel will present the case on behalf of all Class Members participating in the Lawsuit. You and/or your own lawyer are welcome, and entitled, to attend at your own expense.

19. When will I get any money from the lawsuit?

After the Court has determined (a) which Class Members have chosen to participate in the lawsuit, (b) the underpayment amounts, and (c) the fees and expenses that should be paid to Class Counsel, you will be notified about how and when you will receive your payment. At this time, the parties do not know how long that will take, or whether there will be any appeal from the Court's decisions that could impact the entitlement, timing, or amount of any payments.

GETTING MORE INFORMATION

20. Is more information available from the Court?

The pleadings and other records in the Lawsuit may be examined during regular business hours at the Office of the Clerk of the United States Court of Federal Claims. The Court's address is:

United States Court of Federal Claims
717 Madison Place, N.W.
Washington, D.C. 20005

THE COURT HAS INSTRUCTED THAT YOU SHOULD NOT CONTACT THE CLERK'S OFFICE BY TELEPHONE, E-MAIL, OR MAIL FOR INFORMATION ABOUT THIS CASE. Please do not contact the United States Court of Federal Claims with questions or requests for information.

21. Who can I contact if I have a question or need additional information?

Both a copy of the Court's decisions on Kane County's Motions for Summary Judgment, and its Order certifying the Class are also available at www.Smithcurrie.com/PILTPaymentsInfo.

Any questions you have can be submitted at www.Smithcurrie.com/PILTPaymentsInfo and Class Counsel will respond. The answers to Frequently Asked Questions, and to submitted questions of general interest, will also be posted there.

Class Action Opt-In Notice Form

UNITED STATES COURT OF FEDERAL CLAIMS

Kane County, Utah v. United States

Case Nos. 17-739C and 17-1991C (Consolidated)

1. To participate in this lawsuit as a Class Member, please fill out this form completely and legibly. **It must be submitted, postmarked, or delivered no later than September 14, 2018.**

See Paragraph 5 below for the addresses for (a) electronic submission via the internet; (b) first class mail; and (c) delivery by pre-paid delivery service.

2. Please fill in the name of the unit of local government [i.e., County, City, Town, Borough, Parish, etc.] opting into the *Kane County, Utah v. United States* Class Action lawsuit:

_____,
Unit of local government State

3. Please fill in the following information for the unit of local government:

Name of the person who will act as contact for the unit of local government regarding the Class Action lawsuit:

His /Her:

Title _____

Mailing

Address: _____

Telephone number: _____

E-mail address: _____

4. By signing your name in the space below (or filling in an electronic signature in the format /s/ *First name Last name* if submitting via the internet) you are declaring under penalty of perjury under the laws of the United States that:

(a) The unit of local government named above wishes to opt into the Class Action lawsuit: *Kane County, Utah v. United States*, Case Nos. 17-739C and 17-1991-C (Consolidated).

(b) You are authorized by the unit of local government named above to sign this document on its behalf.

Sign Your Name: _____ Date: _____

Print/Type Your Name: _____

Your Position or title with the unit of local government: _____

Your e-mail address: _____

Your phone number: _____

5. Submit this completed form to:

On Line:

by clicking "Submit" at <http://www.PILTpayments.com>

- A copy of this Class Action Opt-In Notice Form may also be downloaded at this website.

By First Class Mail:

PILT Payments Class Action
P. O. Box 65876
Washington, D.C. 20035-5876

Pre-paid Delivery Service:

PILT Payments Class Action
1025 Connecticut Avenue, N.W., Suite 600
Washington, D.C. 20036

11-12

Tammy Nix

From: Sonny Brasfield <sbrasfield@alabamacounties.org>
Sent: Friday, June 22, 2018 12:34 PM
To: Donald Mims
Subject: PILT Payments in 2015 FY

[Click here to view the web version of this mailing.](#)

June 22, 2018

PILT Payments Received in 2015 FY

Chairs and Administrators:

We are writing you today because your county received a Payment In Lieu of Taxes (PILT) from the federal government during the 2015 fiscal year. As you probably know, the PILT program is utilized to provide counties with some compensation for the loss of property tax income from the federal lands within their borders.

In 2008, Congress significantly amended the PILT statute by mandating full funding through 2014 and removing language that limited the federal government's payment obligation to the amounts appropriated by Congress. Congress has never reinserted that language. For 2015-17, because of insufficient appropriations, PILT recipients did not receive the full amount to which they were entitled under the PILT statute based on the U.S. Department of the Interior's full payment calculation.

Kane County, Utah filed a lawsuit in the U.S. Court of Federal Claims, seeking to recover its own underpayments and the underpayments of a class made up of all other PILT recipients in those years. Several months ago, the Federal Court ruled in Kane County's favor and certified the lawsuit as a class action. The Court also named Smith, Currie & Hancock, LLP, Kane County's lawyers, as Class Counsel to represent all members of the class. The Court ordered that an official notice of these events be sent to each underpaid PILT recipient. That notice should have been mailed to you on June 19 as a PILT recipient.

The attorneys for the class have established a website that provides useful information, www.Smithcurrie.com/PILTPaymentsInfo, such as a link to the Notice -- plus copies of Court orders, FAQs about the lawsuit and a form for submitting questions to Class Counsel. If you have not received the Notice in the mail, you should go to the above website and inform Class Counsel. We also encourage you to review all the information at the website.

11-13

The Notice explains that to participate in the class action lawsuit, and collect the amounts due to them through the class action lawsuit, each underpaid PILT recipient must complete and submit a form "opting into" the lawsuit. The Association has been in contact with the National Association of Counties and we join NACo in recommending that you strongly consider completing the form and becoming a part of the lawsuit. The approval to submit the form should come from a motion adopted by the county commission during a regular business session.

If, after reviewing the website above, you would like additional information please let us know. We fully expect to receive more information on the lawsuit during the NACo conference in Nashville next month and encourage those who are attending to look for opportunities to attend and participate in any available update meetings.

Sonny Brasfield
Executive Director



Association of County Commissions of Alabama
P.O. Box 5040, Montgomery, AL 36103
t: 334.263.7594 | f: 334.263.7678

If you no longer wish to receive emails from us, please [click here to unsubscribe](#).



11-14

EXECUTIVE SUMMARY

2017- 2018 COUNTY CLASSIFICATION AND PAY STUDY

By: Mark Willis, Senior Personnel Analyst

Montgomery City-County Personnel Department

Carmen Douglas, Director

Origin of Study

On average, every three years, the Personnel Department conducts a competitive market pay analysis of the current county pay plan in order to determine the degree of competitiveness with other jurisdictions, and the fair market value of the county's pay structure.

Setting

The previous pay plans study was conducted in 2014. This was a six-month study which resulted in pay changes and was adopted by the Montgomery County Commission.

Study

In order to conduct a market comparison analysis, jurisdictions needed to be identified to be studied. In selecting participants, three main points were taken into consideration: what jurisdictions are similar to Montgomery organizationally; what jurisdictions have similar jobs and pay plans, and what jurisdictions are similar in size and demographics. Based on these criteria, eight jurisdictions were identified to participate in the comparison. The eight jurisdictions are: Mobile County, Jefferson County, Madison County; cities of Tuscaloosa, Dothan, Birmingham, Mobile, and Montgomery.

The next step was to gather pay plans from the participating jurisdictions. These pay plans included job pay ranges and pay plan structures (e.g., numbers of pay steps and ranges, and percentage increases between pay steps).

Next, the analyst identified benchmark jobs that could easily be compared to jobs in other jurisdictions. These benchmarks were established for each pay grade in the county pay plan. The benchmarks were chosen based on their ubiquitous nature across jurisdictions. Using these benchmarks, the analyst determined the starting pay, midpoint, and ending pay

Tammy Nix

From: Tony Garrett <tonygarrett@215stop.com>
Sent: Friday, June 15, 2018 10:40 AM
To: tstrange2@aol.com; Derrick Cunningham
Cc: Donald Mims
Subject: WSFA PSA
Attachments: Central Alabama Crime Stoppers.pptx

Follow Up Flag: Follow up
Flag Status: Completed

WSFA General Manager Mark Bunting has approved to match funds to be used for a public announcement campaign targeting violence in Montgomery.

I am requesting \$2,500 from the City of Montgomery and \$2,500 from the Montgomery Sheriff's Department / Commission to create public service announcements that would target the youth and violent crime. CrimeStoppers is also contributing \$1,000.

With the WSFA matching funds this would give us a total of \$12,000 of WSFA air-time.

Four separate commercials will be rotated to highlight different topics.

As soon as the funds are secured (verbal commitment) I will need a liaison from the County and City to move forward.

Tony A. Garrett
Executive Director
507 Cloverdale Road, Suite 101
Montgomery, AL 36106-1878

Direct: 334-777-8116



Central Alabama Crime Stoppers



Central Alabama
CRIME STOPPERS

Television Schedule

WSFA 12 News



Schedule

- 12x-WSFA Early Morning Rotator 430a-9a
- 10x-WSFA Daytime Rotator 9a-4p
- 7x-WSFA Early News/Access 4-7p
- 3x-WSFA Late News M-Sun 10-1035p
- 15x- WSFA Weekend Sat-Sun 6a-5p

47x Bookends/:30 sec. per MTh
\$5,000 Monthly Investment 3 MTH

*WSFA will match schedule 430a-12a



Ratings Comparison

	WSFA	WAKA	WCOV	WNCF
6a	11.1	2.6	0.2	0.4
7a	10.4	2.8	0.2	0.9
6p	17.7	4.8	1.2	2.2
10p	15.0	4.1	1.2	0.8

Comparison By Thousands

	WSFA	WAKA	WCOV	WNCF
6a	25,424	6,004	416	934
7a	23,736	6,482	478	2,060
6p	40,434	11,020	2,655	4,973
10p	34,220	9,482	2,731	1,831

What Should They Charge?

	WSFA	Current Rates*	WAKA	WCOV	WNCF
6a	11.1	\$200	2.6	0.2	\$7
7a	10.4	\$200	2.8	0.2	\$17
6p	17.7	\$450	4.8	1.2	\$55
10p	15.0	\$350	4.1	1.2	\$18

*Rates subject to change due to supply and demand.
Ratings Source: Rentrak, Week of June 27, 2016.

MONTGOMERY
AREA CHAMBER OF COMMERCE

June 26, 2018

Members of the Montgomery County Commission
101 S. Lawrence Street
Montgomery, AL 36104

Re: Opinion on Applicability of Executive Session

Dear Montgomery County Commission Members:

We are requesting for Chamber representatives to appear before the Montgomery County Commission on Monday July 2, 2018 in executive session. Please be advised that we have reviewed the commerce and real estate matter which the Montgomery County Commission proposes to discuss in executive session. It is our opinion that an executive session is authorized for this discussion under Section 7(a)(7) of Act No. 2005-40, and an open meeting will have a detrimental effect upon the competitive position of the Montgomery County Commission.

Pursuant to Section 7(a)(7) of Act No. 2005-40, a copy of this letter should be attached to the minutes of the County Commission meeting wherein the body considers a motion to convene an executive session to discuss this matter.

Sincerely,



Ellen G. McNair, CEcD
Senior Vice President
Corporate Development



BUILDING BUSINESS. BUILDING MONTGOMERY AND THE River REGION.



Dear Parent/Legal Guardian,

Sheriff Derrick Cunningham and the Montgomery County Sheriff's Office are offering free fishing classes for boys and girls ages 12 and under that live in Montgomery County. Class participants will be supervised by Montgomery County Sheriff's Office employees and staff from their summer program. During these classes, youth will receive "hands on" instruction from several semi-professional BASS anglers and community volunteers.

Participants will learn:

- How to identify various types of fishing rods
- Knot tying tips and techniques
- How to cast a rod, etc.

Registration is limited to the first 40 kids. Applications must be returned by **July 6, 2018** to the Administrative Office of the Sheriff, 100 South Lawrence Street, or mail them to Montgomery County Sheriff's Office, P.O. Box 4219, Montgomery, AL 36103. Classes will be held July 10th & July 12th from 5:45 p.m. to 7:15 p.m. at the Montgomery County ponds on highway 231 South (Troy Highway), across the highway from Sweet Creek Farmer's Market. The "showcase your skills" class graduation will be held on **Thursday, July 12th beginning at 5:45 p.m.** During this final class, kids will test the skills they have learned during this two day course.

We are excited as we work to teach kids how to explore the outdoors, protect the environment and possibly create future BASS anglers. If you have any questions or need any additional information, please call 832.1660 or 313.7216.

Sincerely,

Regina Walker

Regina Walker
Montgomery County Sheriff's Office

15-1

Youth Learning, Education and Conservation Program

July 10th & July 12th, 2018

5:45 p.m. – 7:15 p.m.

Free fishing classes for kids ages 12 and under

Registration Form

Please Print

Name: _____
(First) (Middle Initial) (Last)

Sex: _____ Age: _____

Name of Parent or Guardian: _____ Phone No: _____

Home Address: _____ City: _____ State: _____ Zip: _____

Emergency Contact Person _____ Phone No: _____ Alt. No: _____

Home Address: _____ City: _____ State: _____ Zip: _____

Allergies: Food, Medicine, Insects, Plants, Other: () Yes () No

If yes, explain: _____

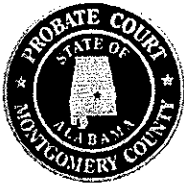
Waiver of Claims

In consideration of the benefits to be derived from participation in this activity, any and all claims against the Montgomery County Sheriff's Office, its officers, agents, or other representatives of any of them, or any other persons working under their direction or engaged in the conduct of their affairs, arising out of any accident, illness or injury, damage, or other loss or harm to/or incurred or suffered by the applicant named above or to his or her property, in connection with or incidental to, the trip or activity, including preliminary training and travel, are hereby expressly waived by the applicant and the applicant's family or guardians. I hereby approved and agree to all of the terms and conditions of this application and certify to its correctness. Registration for this event constitutes the consent of the parents or legal guardians of any minor children in attendance, to the future social media, broadcast publication or other use of photographs or videos at the sole discretion of the event organizers and sponsors.

Signature of Parent or Guardian

Date

15-2



STEVEN L. REED
PROBATE JUDGE
MONTGOMERY COUNTY

MEDIA ADVISORY

June 28, 2018

For More Information:

William Flowers

Chief Clerk

334-832-1247

williamflowers@mc-ala.org

MONTGOMERY COUNTY PROBATE OFFICES TO CHANGE HOURS OF OPERATION

MONTGOMERY, AL (06/28/18) – In order to provide the best customer service possible and to minimize wait time, the Montgomery County Probate Tag Offices will change the hours of operation they are open to the public from 8 am – 5 pm to 8:30am – 4:30pm. This change will go into effect July 2, 2018.

Renewals can be conducted on line at:

<https://pjo.mc-ala.org/license/default.aspx>

<http://www.mc-ala.org/ElectedOfficials/ProbateJudge/ProbateDivisions/MotorVehicles/Pages/MotorVehicleTags.aspx>

Our four offices are located at the following addresses:

Downtown

101 South Lawrence Street
2nd Floor
Montgomery, AL 36104
(334) 832-1233

Probate West

3075 Mobile Highway
Montgomery, Alabama 36108
(334) 262-4226

Probate South

3425 McGehee Road
Montgomery, Alabama 36111
(334) 832-7761

DRIVERS LICENSE CANNOT BE RENEWED AT THE SOUTH LOCATION
DRIVERS LICENSE SERVICE COMING SOON

Probate East

5449 Atlanta Highway
Montgomery, Alabama 36109
(334) 272-8505



MACOA's Request

First, we want to thank the Montgomery County Commission for supporting MACOA's Meals on Wheels program in the annual budget. We come before the Commission with a unique one time request. **MACOA is requesting \$30,000 financial support from the Montgomery County Commission to pay off the remaining loan for our completed kitchen expansion.**

Background for the Request

In 2017, MACOA underwent a kitchen expansion because it was deemed vital to the continued success of the Meals on Wheels program allowing us to expand daily operations leading to the delivery of the 404 meals each weekday. Transforming the existing kitchen space into more usable space became a reality but at an expense of \$84,000. Private funding was raised in the amount of \$54,000 towards the kitchen expansion leaving a loan balance of \$30,000.

The continued success of MACOA's Meals on Wheels program is dependent upon community and corporate support – 53% of MACOA's operating budget is based on donations. The testimonies of clients and their loved ones on our routes are the greatest evidence of the importance of MACOA's mission. The need is great and funding remains an on-going challenge. The consideration and approval by the Montgomery County Commission of our request for \$30,000 will allow us to continue making a difference in the lives of seniors. It cost, \$13,730 to feed 10 – 15 seniors for one route – delivering directly from MACOA to the doorsteps of homebound seniors. Our kitchen expansion enhanced our program's food quality process for all clients because they all receive the same meal originating from MACOA – addressing food insecurity. In addition, our kitchen provides opportunities to engage the community in addressing issues affecting Montgomery County seniors; specifically hunger.

MACOA's Service Impact in Montgomery

MACOA is in its 46th year of service and is Montgomery, Alabama's only 501 (c) 3 non-profit charitable agency dedicated solely to serving seniors since 1972. Our mission is to provide services that promote independent living, enhance quality of life and increase community awareness of senior issues. Meals On Wheels is MACOA's flagship program with 1300 volunteers delivering 404 nutritious hot meals each weekday serviced via 34 delivery routes .

Meals on Wheels is much more than meals; it is a lifeline to seniors in Montgomery County by serving as a safety check and combating isolation by having volunteers visiting on a daily basis while delivering a nutritious meal. In 2017, MACOA provided 121,682 meals. Recent data confirms our clients range in age from 60 to 103 with 19% being ninety years old and older. And at least one-fourth of the men and women served by MACOA are distinguished American veterans. Improving Montgomery seniors' quality of life is our primary goal. In 2017, MACOA served 902 clients. Currently, there are over 300 seniors on our waiting list for Meals on Wheels. In addition, the kitchen also houses freezers where we store the frozen meals that feed clients on the waiting list.

Supporting our request of \$30,000 will relieve the financial burden of the loan allowing MACOA to move toward our planned service delivery expansion of Meals on Wheels in Montgomery County; specifically, along Highway 231.

Montgomery Area Council On Aging (MACOA)
115 East Jefferson St, Montgomery, Alabama 36104
(334)-263-0532-Office
www.macoa.org

Tammy Nix

From: James Dupree, Jr. <jdj1d@netscape.net>
Sent: Thursday, June 21, 2018 3:09 PM
To: Donald Mims
Subject: Chemical Addiction Program Property

Donnie,

The Chemical Addictions Program Board met today, and discussed and accepted the consideration requested by the County Commission to discount the offer. The discount for undeveloped property to achieve a 10ft. buffer by not clearing the existing trees and foliage is valued at \$1650. The net sales price would be \$48350. Please feel free to call me if needed.

James
James Dupree, Jr.
Board Chair Chemical Addiction Program

Tammy Nix

Subject: FW: Win for counties in Supreme Court sales tax decision

From: "NACo" <naco@naco.org>

Date: June 21, 2018 at 2:13:39 PM CDT

To: <donaldmims@mc-ala.org>

Subject: Win for counties in Supreme Court sales tax decision

Having trouble viewing this email? [Click Here](#)



Supreme Court overturns "physical presence" standard in major sales tax collection case

Earlier today, the U.S. Supreme Court ruled in *South Dakota v. Wayfair* that states and local governments can require vendors with no physical presence in the state to collect and remit existing sales taxes on remote or online purchases.

In the absence of congressional action, this long-awaited decision significantly shifts the sales tax landscape and opens up potential revenue collection for states and counties. This has been a top priority for NACo, and we commend the Court's decision in this case.

What did the Court say?

Today's ruling enables each state to decide whether to enforce sales tax collection on remote purchases. Under this framework, each state may pass legislation requiring remote sellers to collect these taxes even if a vendor has no physical presence in the state. If state laws are challenged in court, each state supreme court would determine appropriate courses of action consistent with federal law.

What does this mean for counties?

The *South Dakota v. Wayfair* decision is a significant win for local governments, though it does not provide a national solution. NACo encourages counties to work with state legislatures and Congress to ensure that local sales taxes are included in any legislation.

What's next?

NACo will continue to work with our local, state and federal partners to ensure that county governments can respond to the changes necessitated by today's decision and are included in any future congressional action.

Additional Resources

[Click here](#) to view NACo's joint statement with other state and local government organizations.

[Click here](#) to read the *County News* article, Supreme Court gives OK to collecting tax on internet sales.

Contact

Jack Peterson, Associate Legislative Director, jpeterson@naco.org | 202.661.8805

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WWW.MC-ALA.ORG

June 27, 2018

MEMORANDUM

TO: Montgomery County Commission

FROM: Donald L. Mims *DLM*
County Administrator

SUBJECT: Final Participation Agreement with One Place Family Justice Center

At our June 18, 2018 Commission meeting, Executive Director Kaye Harris with One Place Family Justice Center presented a Partnership Agreement for on-site and community partners. Commissioner Harris noted that there were several issues that he had with the Agreement and stated that this was not the same as the one that was approved last year. After discussion, the Commission agreed to waive rules and add this item to the agenda subject to modification to mirror last year's Agreement, with Commissioner Harris overseeing the modification.

Attached is the final verbiage that was contained in the Agreement with One Place Family Justice Center, which Commissioner Harris reviewed and approved.

Should you have any questions, please contact me.

DLM/tn

Attachments

MEMORANDUM OF UNDERSTANDING

- **Vocational Training**, including Certified Nurse Assistant certification, industrial sub-contracting and job readiness, and life skills training
- **Job Placement Services**
- **Speech Therapy**, for adults and children
- **Senior Community Service Employment Program**, putting seniors back to work in the community
- **Bridgeways for Kids Child Development Center**, an inclusive environment for children with disabilities
- **21st Century Learning Center**, after school care program serving disadvantaged children in the poorest county in Alabama

ESCA also houses Excel Rehabilitation, a private program that provides pediatric occupational therapy. In addition ESCA partners with many different state and nonprofit agencies in the community, such as Alabama Department of Rehabilitation Services, Alabama Institute for the Deaf and Blind, Family Guidance Center, Alabama Department of Mental Health, Volunteer and Information Center, Family Sunshine Center and many others.

INTER-AGENCY COMMITMENTS TO THE FAMILY JUSTICE CENTER

Each partner's role and responsibility will include providing resources, either through time, in-kind contributions or grant funds. Some partners will provide full-time or part-time staff members to be located within OPFJC and other partners will be located off-site but will provide services at the Family Justice Center on a contract or case-by-case basis.

*

MONTGOMERY COUNTY COMMISSION – In order to provide services to Montgomery County victims of intimate partner violence, sexual assault, stalking and elder abuse, the Montgomery County Commission will provide approximately 9,366 square feet of office space located at 530 S. Lawrence Street, Montgomery, AL., also known as County Courthouse Annex 4 to One Place Family Justice Center to house all victim services programming. Montgomery County Commission also agrees to provide network infrastructure including voice and data, property insurance and building maintenance. The Montgomery County Commission will not be obligated to provide network infrastructure, including voice and data, to the City of Montgomery Police Department or other non-profit organizations occupying the building. As per an analysis by the Montgomery County Appraisal Department, the fair market value of the office space provided is \$11.79 per square foot per year for a value of \$110,425 (9,366 x \$11.79). The In-Kind value of services provided include the following Information Systems support: \$4,623 (Century Link \$2,549, phones \$634, and assistance \$1,440). The total value of the In-Kind services and rental value equals \$115,048. The Montgomery County Commission will also maintain at least one seat on the OPFJC Board of Directors.

MEMORANDUM OF UNDERSTANDING

 **THE CITY OF MONTGOMERY-** The City of Montgomery will provide a donation of ½ of the executive director's salary and benefits, as well as all janitorial services for the OPFJC facility. The City of Montgomery will also maintain at least one seat on the OPFJC Board of Directors.

MONTGOMERY COUNTY DISTRICT ATTORNEY - The Family Justice Unit will assign its Domestic Violence Prosecutor full-time and its Victim Service Officer full-time to be located at the OPFJC facility. The Family Justice Unit of the Montgomery District Attorney's Office will prosecute all Domestic Violence misdemeanor cases in the Montgomery County District Court and all Domestic Violence felony cases in the Montgomery County Circuit Court. The Victim Service Officer will provide victims with the necessary support and information to navigate and understand the criminal court process as their case goes through each step. In addition to the Unit's personnel, the Unit will facilitate the opening of the Family Justice Center and make in-kind contributions as needed.

MONTGOMERY COUNTY TASK FORCE ON DOMESTIC VIOLENCE (MCTFDV) -The Family Justice Center is an initiative of the MCTFDV.

MONTGOMERY COUNTY TASK FORCE ON DOMESTIC VIOLENCE (MCTFDV) •
The Task will hold its monthly meetings at the OPFJC facility and each OPFJC partner agency shall be members of the task force.

MONTGOMERY POLICE DEPARTMENT-DOMESTIC VIOLENCE UNIT (MPD-DVU)-The Montgomery Police Department Domestic Violence Bureau is seeking to improve its systematic approach to Domestic Violence and Stalking by collaboration through the Family Justice Center Initiative. The Montgomery Police Department's mission is to end domestic violence by assuring victim safety, offender accountability and collection of evidence to facilitate prosecution in these cases. In support of this coordinated community concept, the Montgomery Police Department will commit its entire Domestic Violence Bureau, consisting of four (4) investigators, and resources to the Family Justice Center full-time. In addition to the domestic violence personnel and the Volunteer In Police Service (VIPS), the MPD commits to the use of computers and office equipment assigned to the bureau and the MPD chaplain will be on call to assist on-site as needed.

MONTGOMERY COUNTY SHERIFF'S OFFICE (MCSO) • The Montgomery County Sheriff's Office is committed to diligently responding to domestic violence calls, assisting domestic violence victims in an attempt to break the cycle of domestic violence and/or prosecuting offenders by assuring accountability through our court system. In order to better the service that the Montgomery County Sheriffs Office provides to the victims, the Sheriffs Office is committed to supporting the Family Justice Center by utilizing any services within the center.

MONTGOMERY COUNTY DEPARTMENT OF HUMAN RESOURCES (DHR) • OHR will be an off-site partner. OHR will provide one Family and Children's Social Worker, on-call as needed for consultation, case review, or follow-up services for abused and neglected children, one Adult Services Social Worker available as needed for consultation, case review, or follow-up services for adults in need of protective service. OHR shall assist in coordinating the delivery of appropriate individual and family services as may be necessary to families who are victims of

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June 28, 2018

MEMORANDUM

TO: Montgomery County Commission

FROM: Donald L. Mims *DLM*
County Administrator

SUBJECT: Carryover of Year-End Balances Remaining in Miscellaneous Appropriations for Education

During the County Commission meeting on February 5, 2018, it was agreed upon that year-end balances remaining in Miscellaneous Appropriations from Designated Revenues could be carried over to the next year.

Commissioner Sankey has talked to me concerning carrying forward the year-end balances in the Miscellaneous Appropriations for Education. The County Commission established the Miscellaneous Appropriations funds and can authorize for them to be carried forward.

During the Commission meeting on Monday, we will be discussing the concept of carrying forward the year-end balances in the Miscellaneous Appropriations for Education fund.

Should you have any questions, please contact me.

DLM/tn

July 2018

Montgomery County

Budget Calendar FY 2019

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 Commission Meeting	3	4 HOLIDAY	5	6	7
8	9	10	11	12	13	14
15	16	17	18 Budget Hearings	19	20	21
22	23 Commission Meeting On the Road- Trenholm @ 5pm	24	25	26	27	28
29	30	31				

August 2018

Montgomery County

Budget Calendar FY 2019

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	6 Commission Meeting Budget Review After Meeting	7	8	9	10	11
12	13 Budget Review if Needed	14	15	16	17	18
19	20 Commission Meeting Finalize 2019 Proposed Budget	21 ACCA Annual Convention	22 ACCA Annual Convention	23 ACCA Annual Convention	24	25
26	27	28	29	30	31	

September 2018

Montgomery County

Budget Calendar FY 2019

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3 Labor Day Holiday	4 Commission Meeting Present Proposed 2019 Budget	5	6	7	8
9	10	11	12	13	14	15
16	17 Commission Meeting ADOPT 2019 Budget	18	19	20	21	22
23	24	25	26	27	28	29
30						

UPCOMING BIDS/CONTRACT RENEWALS – JULY – SEPTEMBER 2018

<u>Month</u>	<u>Contract No.</u>	<u>Item</u>	<u>Department</u>	<u>Vendor</u>	<u>Renewal Date</u>	<u>Rebid Date</u>
<u>JULY</u>						
	51901-16B-024	Montgomery County Parks Ground Maintenance	Support Service	Sharpcut Lawn Service	July 31, 2018	July 31, 2019
	52200-14B-024	Commissary & Trust	Detention Facility	Keefe Commissary		July 2, 2018
	53100-14B-030	Landscape-Industrial Park	Engineering	SharpCut Lawn Service		July 17, 2018
<u>AUGUST</u>						
	51901-16B-028	Pest Control Services	County Commission	Safe Guard Pest Control Services	Aug 31, 2018	Aug 31, 2019
	51988-17B-010	Vending Machine Services	County Commission	Buffalo Rock Company	Aug 14, 2018	Aug 14, 2020
	51910-17B-017	Delivery of Election Equipment	Election Center	Pro Movers and Storage		Aug 6, 2020
<u>SEPT</u>						
	51901-17B-027	Preventive Maintenance	Support Service	Climate Services	Sept. 30, 2018	Sept. 30, 2020

UPCOMING BIDS/CONTRACT RENEWALS – JULY – SEPTEMBER 2018

	52110-16B-033	Oil Service & Tire Rotation	Sheriff's Office	Stivers Ford	Sept 30, 2018	Sept 30, 2019
	51100-15B-027	Cafeteria Lease	County Commission	ASE Cakes and Catering, LLC	Sept 7, 2018	Sept 7, 2021
	53300-16B-030	Concrete Pipe	Engineering	Forterra Pipe & Precast	Sept 30, 2018	Sept 30, 2019
	State of Alabama Contract T190	Copy Machine Rental	Support Services	Sharp Electronics		Sept 30, 2019
	52601-17P-024	Manage and Operate Community Based Adolescent	Youth Facility	The Bridge, Inc.	Sept 30, 2018	Sept 30, 2020