REGULAR MEETING

MONTGOMERY COUNTY COMMISSION

JULY 23, 2018

AGENDA

INFORMATION SESSION

Call to Order and Welcome at 5:00 p.m.

Prayer

Reports from Staff:

Administrator
Deputy Administrator
Chief Information and Technology Officer
County Engineer
Manager of Public Affairs
County Attorney

Comments from Scheduled Attendees:

Sheriff Derrick Cunningham
Chief Appraiser Clay Henley
GIS and Cadastral Mapping Manager Todd Grant

Recess to Formal Session

FORMAL SESSION

Welcome at 6:30 p.m.

Invocation by Guest of Commissioner Harris

Pledge of Allegiance Led by Guest of Commissioner Harris

Call of Roll to Establish Quorum

Comments from Citizens

Presentation of the Minutes of the Regular Meeting of July 2, 2018

CONSENT AGENDA:

Consider Authorization of Accounts Payable Checks and Payroll Checks

NEW BUSINESS:

1. Consider Authorization of Modification Number 1 to the Subgrant Agreement for Low Income Weatherization Assistance Program, LIWAP-028-18, County Commission

2. 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

3. Consider Authorization of Proposed Amended Resolution regarding Taxpayers Bill of Rights, Tax and Audit Department

4. Consider Authorization of the 2018-2019 Annual Community Corrections Plan, Community Corrections

5. Consider Authorization of Funding for the 2017-2018 County Classification and Pay Study, Personnel Department

6. Consider Authorization to Purchase Approximately 3.99 Acres of Land on Air Base Boulevard from the Chemical Addictions Program, County Commission

7. Consider Authorization to Recognize and Deny a Notice of Claim regarding Donna L. Watson, County Commission

8. Consider Authorization of Miscellaneous Appropriations to Agencies, County Commission

9. Consider Authorization of Miscellaneous Appropriations to Education, County Commission

10. Consider Authorization of Miscellaneous Appropriations from Designated Revenue, County Commission

11. Consider Authorization of Bid Award to Logo Branders, for Polo Shirts, Bid Number 52110-18B-022, Sheriff's Office

12. Consider Authorization of Budget Change Request Numbers 7, 8 and 9, Engineering Department

13. Consider Authorization of Budget Change Request Number 2, Probate Judge's Office

14. Consider Authorization of Budget Change Request Number 3, Sheriff's Office

15. Consider Authorization of Position Fill Request(s) – Detention Facility (2)
    - Corrections Officer Trainee, Position Number 500419041
    - Corrections Officer Sergeant, Position Number 500421056

16. Consider Authorization of Position Fill Request(s) – Engineering Department (1)
    - County Road Equipment Operator I, Position Number 620551022

17. Consider Authorization of Position Fill Request(s) – Information Systems (1)
    - IT Technician Network/Infrastructure, Position Number 220271002

18. Consider Authorization of Position Fill Request(s) – Sheriff's Office (2)
    - Administrative Support Specialist, Position Number 550015098
    - Deputy Sheriff Corporal, Position Number 550429056

19. Consider Authorization of Travel/Training Requests (12)

Reports from Staff:

Deputy Administrator
County Engineer
County Attorney

Discussion Items by Commissioners

Adjourn

CALENDAR OF EVENTS

JULY 23, 2018	Regular County Commission Meeting 5:00 p.m. - Information Session 6:30 p.m. - Formal Session Trenholm State Community College, Auditorium (Building D), Patterson Campus 3920 Troy Highway, Montgomery, AL
AUGUST 6, 2018	Regular County Commission Meeting 8:00 a.m. - Information Session 9:30 a.m. - Formal Session After Conclusion of the Formal Session, an Information Session will be conducted until 12:00 Noon
AUGUST 20, 2018	Regular County Commission Meeting 8:00 a.m. - Information Session 9:30 a.m. - Formal Session After Conclusion of the Formal Session, an Information Session will be conducted until 12:00 Noon
SEPTEMBER 3, 2018	County Holiday (Labor Day)
SEPTEMBER 4, 2018	Regular County Commission Meeting 8:00 a.m. - Information Session 9:30 a.m. - Formal Session After Conclusion of the Formal Session, an Information Session will be conducted until 12:00 Noon
SEPTEMBER 17, 2018	Regular County Commission Meeting 8:00 a.m. - Information Session 9:30 a.m. - Formal Session After Conclusion of the Formal Session, an Information Session will be conducted until 12:00 Noon

AGENDA

JUL 2 3 2018

7-23-18 Meeting

MONTGOMERY COUNTY COMMISSION

THE FOLLOWING ACCOUNTS PAYABLE WERE AUDITED AND ORDERED PAID

CHECKS ARE DATED 6-29-18

Check Number	To	Check Number
279505		279555
Total Checks Paid		$242,148.41

INFORMATION PERTAINING TO PAYEES OF THE CHECKS AND AMOUNTS PAID ARE MAINTAINED IN THE FINANCE DEPARTMENT IN THE ACCOUNTS PAYABLE CHECK REGISTER

EFT's included in amount

AGENDA

JUL 2 3 2018

7-23-18 Meeting

MONTGOMERY COUNTY COMMISSION

THE FOLLOWING ACCOUNTS PAYABLE WERE AUDITED AND ORDERED PAID

CHECKS ARE DATED 6-29-18

Check Number	To	Check Number
279556		279644
Total Checks Paid		$315,558.47

INFORMATION PERTAINING TO PAYEES OF THE CHECKS AND AMOUNTS PAID ARE MAINTAINED IN THE FINANCE DEPARTMENT IN THE ACCOUNTS PAYABLE CHECK REGISTER

EFT's included in amount

AGENDA

JUL 23 2018

7-23-18 Meeting

MONTGOMERY COUNTY COMMISSION

THE FOLLOWING ACCOUNTS PAYABLE WERE AUDITED AND ORDERED PAID

CHECKS ARE DATED 7-6-18

Check Number	To	Check Number
279645		279675
Total Checks Paid		$118,491.82

INFORMATION PERTAINING TO PAYEES OF THE CHECKS AND AMOUNTS PAID ARE MAINTAINED IN THE FINANCE DEPARTMENT IN THE ACCOUNTS PAYABLE CHECK REGISTER

EFT's included in amount

AGENDA

JUL 23 2018

7-23-18 Meeting

MONTGOMERY COUNTY COMMISSION

THE FOLLOWING ACCOUNTS PAYABLE WERE AUDITED AND ORDERED PAID

CHECKS ARE DATED 7-6-18

Check Number	To	Check Number
279676		279754
Total Checks Paid		$334,376.66

INFORMATION PERTAINING TO PAYEES OF THE CHECKS AND AMOUNTS PAID ARE MAINTAINED IN THE FINANCE DEPARTMENT IN THE ACCOUNTS PAYABLE CHECK REGISTER

EFT's included in amount

AGENDA

JUL 23 2018

7-23-18 Meeting

MONTGOMERY COUNTY COMMISSION

THE FOLLOWING ACCOUNTS PAYABLE WERE AUDITED AND ORDERED PAID

CHECKS ARE DATED 7-13-18

Check Number	To	Check Number
279755		279831
Total Checks Paid		$535,367.88

INFORMATION PERTAINING TO PAYEES OF THE CHECKS AND AMOUNTS PAID ARE MAINTAINED IN THE FINANCE DEPARTMENT IN THE ACCOUNTS PAYABLE CHECK REGISTER

EFTs included in amount

AGENDA

JUL 23 2018

7-23-18 Meeting

MONTGOMERY COUNTY COMMISSION

THE FOLLOWING ACCOUNTS PAYABLE WERE AUDITED AND ORDERED PAID

CHECKS ARE DATED 7-13-18

Check Number	To	Check Number
279832		279906
Total Checks Paid		$672,698.14

INFORMATION PERTAINING TO PAYEES OF THE CHECKS AND AMOUNTS PAID ARE MAINTAINED IN THE FINANCE DEPARTMENT IN THE ACCOUNTS PAYABLE CHECK REGISTER

EFT's included in amount

AGENDA

JUL 23 2018

7/23/18 Meeting

MONTGOMERY COUNTY COMMISSION

THE FOLLOWING TRANSACTIONS WERE AUDITED AND ORDERED PAID

CHECKS ARE DATED 7/6/18

Payroll Check Number	130351	To	Payroll Check Number	130420	$	47,531.75
Direct Deposits					$	866,024.53
Payroll Check Number	130421	To	Payroll Check Number	130440	$	253,491.14
Direct Deposits					$	395,816.83
Federal Deposits					$	294,364.40
Total Payroll Paid					$	1,857,228.65

INFORMATION PERTAINING TO PAYEES OF THE CHECKS AND AMOUNTS PAID ARE MAINTAINED IN THE FINANCE DEPARTMENT IN THE PAYROLL CHECK REGISTER

AGENDA

JUL 23 2018

Central Alabama Regional Planning and Development Commission

CARPDC

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 provided 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 place 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.

430 SOUTH COURT • MONTGOMERY, ALABAMA 36104
TELEPHONE (334) 262-4300 • FAX (334) 262-6976

OFFICE OF THE GOVERNOR

KAY IVEY
GOVERNOR

ALABAMA DEPARTMENT OF ECONOMIC AND COMMUNITY AFFAIRS

KENNETH W. BOSWELL
DIRECTOR

STATE OF ALABAMA

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.

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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	**Montgomery County Commission**
Department	Subrecipient
Kenneth W. Boswell 6/14/18 Date	Authorized Official for Subrecipient Date
Director	
	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.

Claudia Kennedy Smith AWT 6/12/2018
Claudia Kennedy Smith Date
General Counsel

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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:

COUNTY	**NUMBER OF UNITS**
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

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Donny Barber

From: Donny Barber
Sent: Tuesday, June 19, 2018 10:49 AM
To: 'Tammy Nix'
Subject: RE: Signed Agreement

Thanks Tammy.

I will pick them up AND leave you the MODIFICATION (2 copies) for the MCC LIWAP 028-18 contract ☺. It came in yesterday. Again, if you can see to getting Commissioner Dean's signature and date on both copies, I would appreciate it.

Donny Barber - Weatherization Program Manager
Central Alabama Regional Planning and Development Commission
430 South Court Str., Montgomery, Alabama 36104
ph. 334-262-4300 fax 334-262-6976
BPI Certified Professional – ID #5027156
*HEP-Quality Control Inspector *Building Analyst *Envelope Professional
Licensed Home Inspector – AL Lic. #HI-4006

This electronic communication is intended solely for the use of the individual to whom it is addressed and may contain information that is privileged, confidential, or otherwise exempt from disclosure. If you are not the intended recipient or the employee or agent responsible for delivering the message to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited. If you have received this communication in error, please immediately notify the Central Alabama Regional Planning and Development Commission by replying to the original message at the listed email address or fax number. Thank you.

From: Tammy Nix <TammyNix@mc-ala.org>
Sent: Tuesday, June 19, 2018 8:03 AM
To: Donny Barber <dbarber@carpdc.com>
Subject: Signed Agreement

Good morning,

The signed documents are ready for pickup at your convenience.

Tammy Nix
Executive Assistant
Montgomery County Commission
101 S. Lawrence Street, 1st Floor, 36104
P.O. Box 1667, 36102-1667
Montgomery, Alabama
Office: 334/832-1204
Fax: 334/832-2533
www.mc-ala.org

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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

AGENDA
JUL 23 2018

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

DFC 22 (Rev. 2-01)

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	$	$597.62
--- 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).

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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

2-3

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
	County's Road & Bridge Fund	$407,868.90
(Abatements)	County's General Fund	$756,357.70
	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 23rd 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

AGENDA
JUL 23 2018

MEMORANDUM

DATE: June 26, 2018

TO: Sherrill Thomas, Finance Director SD

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

Haskell | Slaughter
attorneys at law

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

Constance Caldwell Walker
ccw@hsg-law.com

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,

CCW

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).

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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.

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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

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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 <u>all</u> 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 cxclusion, 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) SIMPLIFED 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).

(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

AGENDA

JUL 2 3 2018

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

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

AGENDA
JUL 2 3 2018

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 for each of the eight jurisdictions. Then, the analyst calculated the average starting pay, midpoint, and ending pay for each pay grade, which were then compared to the corresponding pay grades in the county pay plan.

Findings and Recommendations

Overall findings showed that the Montgomery County is fairly competitive, with the exceptions listed in the following recommendations:

A. Increase the Corrections Pay Plan salaries by 4%. The pay increase includes Youth Facility employees who are classified in the corrections pay plan. After continuing to research Jefferson and Mobile Counties, the data was consistent with including Youth Facility employees in the corrections pay plan.
B. For every promotion within a series, grant an on average 10% salary increase without exceeding the top pay step. A series is defined by a group of classifications that have a linear relationship of supervision and increased responsibility (e.g. deputy sheriff, civil engineer technicians, service maintenance workers, administrative support, etc). These series have classifications that are frequently titled I, II, and III.
C. All sworn employees' salaries will be adjusted to the new minimum pay step if recommendation B is enacted (see Public Safety Pay Plan).

Projected Cost

To implement recommendations A and B for the corrections pay plan the projected cost would be approximately $275,000 for the Sheriff's Office. For the Youth Facility, the cost would be approximately $55,000.

To implement recommendations B and C for the public safety pay plan (sworn officers) there is no immediate cost, all sworn officers are paid at or above the current recommended minimum. There will be a minimum cost as promotions occur.

AGENDA
JUL 23 2018

STATE OF ALABAMA)
:
COUNTY OF MONTGOMERY)

PURCHASE AND SALE AGREEMENT

This Purchase and Sale Agreement ("Agreement") is made and entered into by and between **Chemical Addictions Program, Inc.**, an Alabama nonprofit corporation ("Seller"), and **Montgomery County Commission, Alabama**, a body corporate and political subdivision of the State of Alabama ("Buyer").

WITNESSETH:

1. **Sale of Property**. Seller does hereby agree to sell to Buyer, and Buyer does hereby agree to purchase from Seller, upon and subject to the terms and conditions hereinafter set out, that certain real property situated in Montgomery County, Alabama, containing approximately 3.9 acres, being shown generally outlined in yellow with Seller's name appearing beneath the acreage designation on Exhibit "A" attached hereto ("Property"), together with all Seller's interest in all improvements, if any, located thereon and all easements and appurtenances for the benefit thereof and all of Seller's right, title and interest in and to any dedicated streets and roads bounding the Property. A legal description of the Property shall be based upon a boundary survey of the Property obtained by Buyer at Buyer's expense and furnished to Seller ("Survey"). The Property shall be conveyed by Seller to Buyer subject to a restrictive covenant created in favor of Seller that no building located on the Property shall be located within an agreed-upon buffer of between twenty (20) feet and thirty (30) feet of the east property line of the Property, such agreed-upon buffer to be established by Seller and Buyer prior to Closing ("Restrictive Covenant").

2. **Purchase Price, Earnest Money**. The purchase price to be paid by Buyer to Seller for the Property and all rights being acquired by Buyer hereunder shall be Forty-Eight Thousand Three Hundred Fifty and No/100 Dollars ($48,350.00) ("Purchase Price"). Simultaneously herewith, Buyer has deposited with Seller the sum of One Hundred and No/100 Dollars ($100.00) as earnest money ("Earnest Money"). The Earnest Money shall be credited against the Purchase Price at Closing or otherwise applied as herein set forth. The balance of the Purchase Price, less deductions for credits and prorations as herein provided, shall be paid by check or by wire transfer at Closing.

3. **Inspection Period**. Buyer shall have ninety (90) days after the Effective Date ("Inspection Period") to obtain a Phase I environmental report (and, if deemed necessary, a Phase II environmental report), appraisal, Survey and such other inspections, tests and studies as may be deemed necessary or advisable by Buyer. Buyer, its agents, employees and all other persons authorized by Buyer shall have the right to enter the Property for such purposes. Buyer shall be responsible for physical damage to person or property and for any liens for services rendered on account of such entry by Buyer, its agents, employees or other persons authorized by Buyer. Buyer may, at its sole option, elect by notice to Seller given on or before the expiration of the Inspection Period to terminate this Agreement, in which event Seller shall return the Earnest Money to Buyer, and all rights and obligations hereunder shall cease and terminate.

4. **Abstract; Title Insurance**. Within five (5) days after the Effective Date, if Seller has an abstract of title that covers the Property, Seller shall furnish such abstract of title to the Buyer. Buyer may obtain a title commitment pertaining to the Property ("Title Commitment") from a reputable title

company selected by Buyer ("Title Company") proposing to insure Buyer. Buyer shall have the right to review the Title Commitment and legible copies of all documents constituting exceptions to title and to notify Seller within thirty (30) days after the Effective Date of such written objections as Buyer may have to easements and other matters set forth in the Title Commitment which affect the marketability of title to the Property or the feasibility or use of the Property as part of the Project Site. In the event any such objections are made by Buyer, Seller shall have a period of ten (10) days (or longer if so extended in writing by Buyer) from the receipt of same in order to cure such objections but without any obligation to do so except with respect to any mortgage or other monetary lien (which Seller shall either pay or from which Seller will cause the Property to be released, in either event, at Closing). If Seller is unable or otherwise fails to remove the basis for any such objection prior to Closing, Buyer shall either cancel this Agreement (by giving written notice thereof to Seller prior to the deadline set forth herein for Closing) or waive such objection, in which latter event (a) all matters then affecting Seller's title shall be deemed "Permitted Exceptions" and (b) there shall be no reduction in the Purchase Price. All costs of examining Seller's title and of issuing any title insurance shall be borne by Buyer. Notwithstanding anything contained herein to the contrary, Seller agrees to execute and deliver at Closing an affidavit that (a) there are no parties in possession of the Property other than (i) Seller and (ii) those persons claiming under the Permitted Exceptions and (b) Seller has paid for all labor and materials provided to the Property at Seller's direction within the six (6) month period immediately prior to Closing.

It is a condition precedent of Buyer's obligation to close that Buyer be able to receive at Closing an ALTA owner's title insurance policy issued by the Title Company in the amount of the Purchase Price for the Property which policy shall, in addition to the other requirements hereof, (i) show and insure good and marketable fee simple title in Buyer to the Property subject only to the Permitted Exceptions, (ii) eliminate any blanket survey and blanket rights of parties in possession exceptions, and (iii) also insure Buyer's title to the Property as one parcel with no strips, gaps or gores.

5. **Closing**. "Closing," as such term is used herein, shall mean the consummation of the transactions contemplated hereby. The Closing with respect to the Property shall take place at the office of Buyer's attorney in Montgomery, Alabama at 10:00 a.m. on the date that is thirty (30) days after the expiration of the Inspection Period, unless such date is a Saturday, Sunday or legal holiday, in which event it shall occur on the next business day, or such earlier time and date requested by Buyer ("Closing Date"). At Closing, Seller shall execute and deliver to Buyer a general warranty deed conveying to Buyer a good and merchantable, indefeasible fee simple title in and to the Property based upon the legal description from the Survey, subject only to the Permitted Exceptions and the Restrictive Covenant. Seller shall pay the cost and expense of recording any mortgage releases or other similar releases or affidavits attributable to the status of title to the Property. Seller shall execute and deliver at Closing a FIRPTA Affidavit and shall deliver a secretary's certificate evidencing authorization of the officers executing the documents on behalf of Seller. At Closing, Buyer shall pay to Seller the purchase price for the Property, subject to prorations and less the Earnest Money. There shall be withheld from Seller's proceeds at Closing the amount of Alabama withholding tax required to be collected by or on behalf of Buyer on account of Ala. Code § 40-18-86 (1975), unless Seller executes and delivers at Closing an affidavit required under said Ala. Code § 40-18-86 (1975) that qualifies Seller as exempt from this withholding. Each party shall bear its own attorney's fees. Ad valorem taxes for the tax year in which Closing occurs shall be prorated at Closing. Except as otherwise set forth herein, Buyer shall pay all other closing costs.

6. Until Seller ceases to own the property designated as the red area on Exhibit A, Buyer will not clear the existing trees and foliage located within the east 10' of the Property (blue area), except when Buyer's deems it necessary or desirable due to the same dying or in order to keep such area in a sightly condition.

7. **Default**. If Seller has complied with all of its obligations herein contained, and all of the conditions herein have been satisfied, but Buyer fails to consummate the purchase of the Property, then Seller shall have as its sole and exclusive remedy the right to retain the Earnest Money as liquidated damages; the parties agreeing that actual damages are unascertainable and that Seller hereby agrees to waive and release the right of specific performance and any and all other rights or remedies on account of such a default. Seller expressly waives lack of mutuality of remedies. If Seller defaults, violates, or breaches its agreement to convey the Property to Buyer as herein provided, then in such event (a) Buyer may declare this Agreement canceled and of no further force and effect and promptly receive the Earnest Money, (b) Buyer may sue for specific performance and/or (c) Buyer may sue for damages incurred by Buyer as a result thereof.

8. **Notice.** Any notice permitted or required to be given hereunder shall be made in writing sent to receiving party at the address set forth below by Certified Mail, return receipt requested, and shall be deemed given by either party to the other when the same is deposited in the United States Mail as Certified, return receipt requested with postage prepaid sufficient to deliver to its addressed destination whether or not the receiving party receives the same. The addresses of the parties are as follows:

Seller:	Chemical Addictions Program, Inc. Post Office Box 9269 Montgomery, Alabama 36108-9269
Buyer:	Montgomery County, Alabama c/o Montgomery County Commission Attention: Chairman Elton Dean Montgomery County Courthouse Annex III 101 South Lawrence Street Montgomery, Alabama 36104
With a copy to:	Montgomery County Commission Attention: Donald Mims, Administrator Montgomery County Courthouse Annex III 101 South Lawrence Street Montgomery, Alabama 36104

9. **Environmental Concerns**. To the best of the Seller's knowledge and belief, Seller states that there are no "hazardous substances," "contaminant," "pollutants," or "toxic substances" (as those terms are defined under any Federal, State or local law or regulation, or common law, pertaining to health, safety or environmental protection, as from time to time amended, referred hereto in the aggregate as "hazardous substance laws") stored or located in, on, or under the Property, nor has the Property ever been used for manufacturing, storing, using, treating, or disposing of any such "hazardous substance," "contaminant," "pollutant," or "toxic substance."

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10. **Miscellaneous**.

(a) **Entire Agreement; Severability; Construction.** This Agreement constitutes the entire and complete agreement between the parties hereto and supersedes any prior oral or written agreements between the parties with respect to the Property. It is expressly agreed that there are no verbal understandings or agreements which in any way change the terms, covenants and conditions herein set forth, and that no modification of this Agreement and no waiver of any of its terms and conditions shall be effective unless made in writing and duly executed by the parties hereto. In the event any provision herein shall be deemed invalid or unenforceable, the same shall not invalidate this Agreement and the Agreement shall be construed, to the effect possible, without such provision. Each party acknowledges that it has been represented or has had the opportunity to be represented by counsel in connection with the drafting and preparation of this Agreement. No provision of this Agreement is to be interpreted for or against any party because that party, or that party's representative, drafted or participated in the drafting of such provision.

(b) **Attorney's Fees**. In the event it becomes necessary for either Seller or Buyer to employ the services of an attorney to enforce any term, covenant or provision of this Agreement, then each party agrees that the non-prevailing party shall pay the reasonable attorney's fees and expenses incurred by the prevailing party in enforcing this Agreement.

(c) **Assignment; Binding**. This Agreement may be assigned by Buyer, and all powers, rights and privileges herein reserved and given to Buyer shall inure to the benefit of and be held by the respective successors and assigns of the Buyer, and all liabilities or obligations imposed on Buyer shall be binding upon the respective successors and assigns of Buyer. No such assignment shall relieve the assignor of any of its obligations hereunder.

(d) **Time of Essence.** Time is of the essence with respect to the performance of each and every term, condition and obligation of this Agreement.

(e) **Effective Date**. The "Effective Date" of this Agreement shall be the latter date of execution of this Agreement by Seller and Buyer, as evidenced by dates on the signature page.

(f) **Applicable Law**. This Agreement shall be construed and enforced in accordance with the laws of the State of Alabama.

(g) **Counterparts.** This Agreement is being executed in two (2) counterparts, each of which shall be deemed an original.

[EXECUTION BEGINS ON NEXT PAGE]

IN WITNESS WHEREOF, Seller and Buyer have caused this Agreement to be executed on the date shown beneath each party's signature.

SELLER:

WITNESSES:

Chemical Addictions Program, Inc.
an Alabama corporation

______________________________ By: ______________________________
Its ______________________________

______________________________ Date Executed: ______________________

BUYER:

WITNESSES:

Montgomery County Commission, Alabama

______________________________ By: ______________________________
Its Chairman

______________________________ Date Executed: ______________________

6-5

EXHIBIT "A"

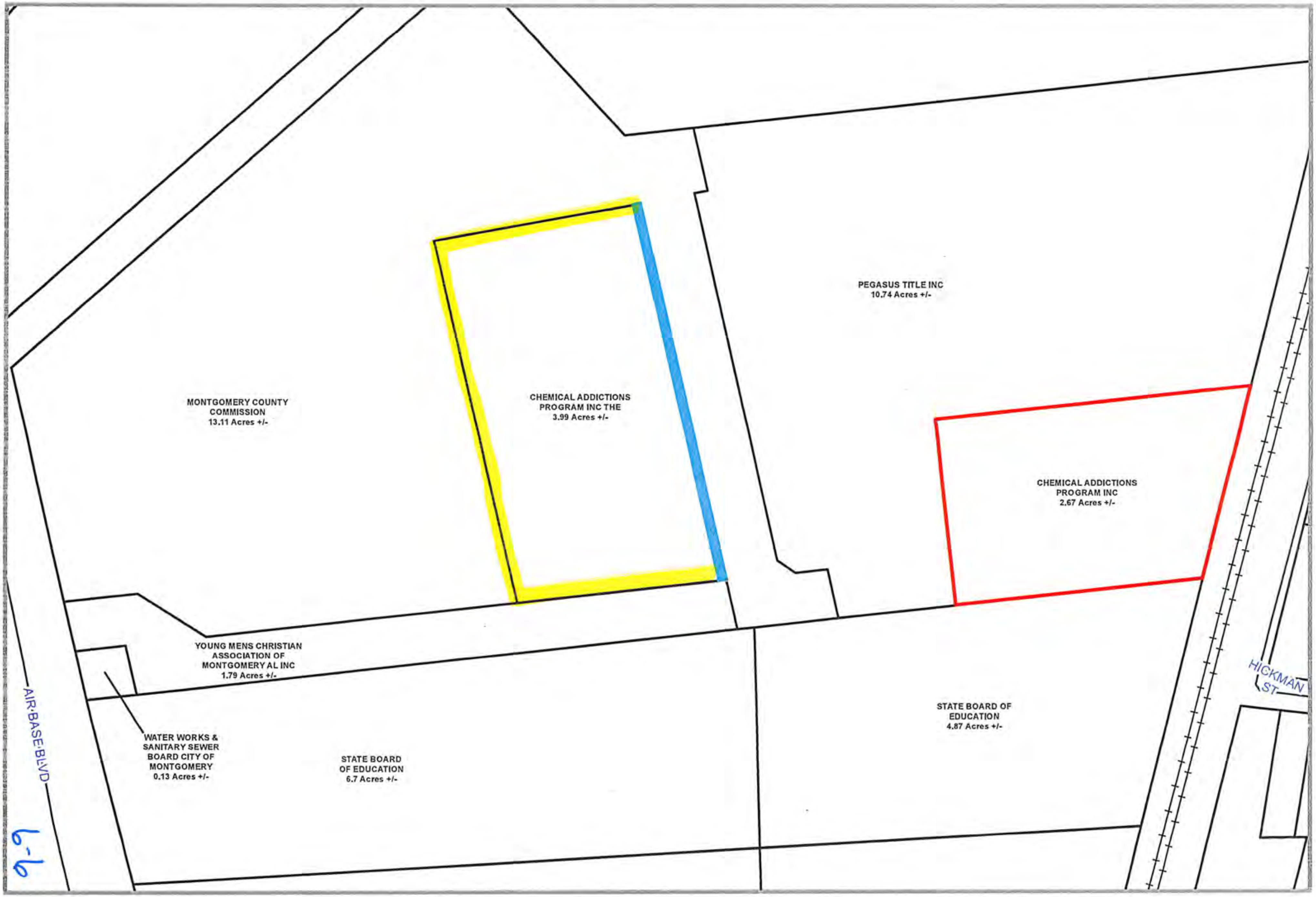
MONTGOMERY COUNTY COMMISSION 13.11 Acres +/-
CHEMICAL ADDICTIONS PROGRAM INC THE 3.99 Acres +/-
PEGASUS TITLE INC 10.74 Acres +/-
CHEMICAL ADDICTIONS PROGRAM INC 2.67 Acres +/-
YOUNG MENS CHRISTIAN ASSOCIATION OF MONTGOMERY AL INC 1.79 Acres +/-
WATER WORKS & SANITARY SEWER BOARD CITY OF MONTGOMERY 0.13 Acres +/-
STATE BOARD OF EDUCATION 6.7 Acres +/-
STATE BOARD OF EDUCATION 4.87 Acres +/-
HICKMAN ST
AIR·BASE·BLVD
6-6

EXHIBIT "A"

PEGASUS TITLE INC
10.74 Acres +/-
CHEMICAL ADDICTIONS
PROGRAM INC
2.67 Acres +/-
MONTGOMERY COUNTY
COMMISSION
13.11 Acres +/-
CHEMICAL ADDICTIONS
PROGRAM INC THE
3.90 Acres +/-
YOUNG MENS CHRISTIAN
ASSOCIATION OF
MONTGOMERY AL INC
1.79 Acres +/-
WATER WORKS &
SANITARY SEWER
BOARD CITY OF
MONTGOMERY
STATE BOARD OF
EDUCATION
4.87 Acres +/-
STATE BOARD
OF EDUCATION
6.7 Acres +/-
HICKMAN
ST
AIR BASE BLVD

6-7

Haskell|Slaughter
attorneys at law

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

AGENDA

JUL 23 2018

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

7.1

FLOYDHUNTER
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

9.2

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)

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Dated this the 15th day of JUNE 20 18.

Donna L. Watson
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]

Dona C. Berry
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.

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

DANIEL HARRIS, JR.
ISAIAH 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 Gallion, III
County Attorney

FROM: Donald L. Mims DLM
County Administrator

RE: Notice of Claim – Donna L. Watson

Attached is a Notice of Claim submitted by Michael L. White, Attorney for Plaintiff on behalf of his client, Donna L. Watson. The Claim states, "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." We received this Claim in our office Monday, June 25, 2018.

Please review and advise by Noon, Wednesday, June 27, 2018, as to what action the County Commission should take.

DLM/tln

Attachment

MISCELLANEOUS APPROPRIATIONS TO AGENCIES - Meeting Date: 7/23/18 - CODE: 001-59320.498

Contract Number	Organization	Description of Program	Harris	Dean	Walker	Sankey	Singleton	TOTAL
Starting Balance			**9,900**	**14,550**	**7,850**	**500**	**8,550**	**41,350**
C-2018-99	Arthritis Foundation, Inc.	For the Southeast Region-Montgomery, for Program Services			2,500			2,500
C-2018-100	The Montgomery American League, Inc.	Travel Costs to the World Series					1,000	1,000
C-2018-101	AUM Dixie Baseball and Softball League	Travel Expenses					1,000	1,000
**NC-2018-110	**Rescind Appropriation to City of Montgomery, BONDS	**Westside Organization for Youth Program	-1,500			-1,000		-2,500
NC-2018-112	City of Montgomery, BONDS	Westend Neighborhood Association for Youth Program	1,500			1,000		2,500
NC-2018-113	City of Montgomery, BONDS	Bellehurst Neighborhood			2,000			2,000
NC-2018-114	City of Montgomery, BONDS	Southlawn Community Association Watch for National Night Out		1,000				1,000
NC-2018-115	City of Montgomery, BONDS	Belle Meade Neighborhood Association for National Night Out		750				750
NC-2018-116	District Attorney's Office	Event for 6th Grade Students Participating in the Junior Police Academy Program			250			250
	Total Appropriations 7/23/18		0	1,750	4,750	0	2,000	8,500
	APPROPRIATED BUDGET BALANCE		**9,900**	**12,800**	**3,100**	**500**	**6,550**	**32,850**
	County Administrator Date							

AGENDA

JUL 23 2018

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AGENDA
JUL 23 2018

MISCELLANEOUS APPROPRIATIONS TO EDUCATION - Meeting Date: 7/23/18 - CODE: 001-59320.494								
Contract Number	Organization	Description of Program	Harris	Dean	Walker	Sankey	Singleton	TOTAL
Starting Balance			**28,685**	**43,745**	**64,450**	**57,850**	**46,895**	**241,625**
BOE-2018-72	Dalraida Elementary School	Running Club			1,500			1,500
BOE-2018-73	Blount Elementary School	Principal's Discretionary Fund					1,000	1,000
BOE-2018-74	Brewbaker Primary School	Principal's Discretionary Fund					1,000	1,000
BOE-2018-75	Brewbaker Intermediate School	Principal's Discretionary Fund					1,000	1,000
BOE-2018-76	Carr Middle School	Principal's Discretionary Fund					1,000	1,000
BOE-2018-77	Fitzpatrick Elementary School	Principal's Discretionary Fund					1,000	1,000
BOE-2018-78	Park Crossing High School	Principal's Discretionary Fund					1,000	1,000
BOE-2018-79	Wilson Elementary School	Principal's Discretionary Fund					1,000	1,000
BOE-2018-80	Pike Road Elementary School	Principal's Discretionary Fund					1,000	1,000
BOE-2018-81	Pike Road Historical School	Principal's Discretionary Fund					1,000	1,000
BOE-2018-82	Pike Road High School	Principal's Discretionary Fund					1,000	1,000
	Total Appropriations 7/23/18		0	0	1,500	0	10,000	11,500
	APPROPRIATED BUDGET BALANCE		**28,685**	**43,745**	**62,950**	**57,850**	**36,895**	**230,125**
	County Administrator Date							

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AGENDA

JUL 23 2018

10-1

MISCELLANEOUS APPROPRIATIONS FROM DESIGNATED REVENUE - Meeting Date: 7/23/18 - CODE: 001-59320.450

Contract Number	Organization	Description of Program	Joint	Infrastructure	Harris	Dean	Walker	Sankey	Singleton	TOTAL
Starting Balance			**191,664**	**69,267**	**115,000**	**104,500**	**65,000**	**148,000**	**143,000**	**836,431**
DR-C-2018-52	Montgomery Area Council on Aging	Pay off Remaining Loan for the Completed Kitchen Expansion for the Meals on Wheels Program	30,000							30,000
DR-C-2018-53	Central Alabama Crimestoppers, Inc.	Public Announcement Campaign Targeting Youth & Violent Crime in Montgomery County	2,500							2,500
	Total Appropriations 7/23/18		32,500	0	0	0	0	0	0	32,500
	APPROPRIATED BUDGET BALANCE		**159,164**	**69,267**	**115,000**	**104,500**	**65,000**	**148,000**	**143,000**	**803,931**
	County Administrator Date									

AGENDA
JUL 23 2018

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

11-1

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 DATE ISSUED: June 1, 2018 DATE OPENED: June 20, 2018 DEPARTMENT REQUESTING: SHERIFF'S OFFICE TERMS OF PAYMENT / DISCOUNT:				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	
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	$19.90	$796.00	$19.75	$790.00	$28.90	$1,156.00				
	Polo Shirt - Model K525												
	Size S- 2XL												
2	Short Sleeve Men's	Ea	40	$21.90	$876.00	$24.00	$960.00	$33.90	$1,356.00				
	Polo Shirt - Model K525												
	Size 3XL - 6XL												
3	Short Sleeve Men's	Ea	40	$23.90	$956.00	$24.00	$960.00	$31.90	$1,276.00				
	Polo Shirt - Model K525												
	Size LT - 4XLT												
4	Short Sleeve Women's	Ea	40	$19.90	$796.00	$19.75	$790.00	$28.90	$1,156.00				
	Polo Shirt - Model L525												
	Size S- 2XL												
5	Short Sleeve Women's	Ea	40	$21.90	$876.00	$24.00	$960.00	$33.90	$1,356.00				
	Polo Shirt - Model L525												
	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:

11.2

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:

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STATE OF ALABAMA
MONTGOMERY COUNTY CONTRACT NO. 52110-18B-022

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

11-4

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: ______________________________

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AGENDA

JUL 23 2018

MONTGOMERY COUNTY COMMISSION
BUDGET CHANGE REQUEST

Request Number: 7

DEPARTMENT: Engineering

REQUESTED BY: George Speake — Elected Official/Dept. Head — Date: 6/28/2018

FINANCE REVIEW:

REVIEWED BY: ______ Finance Director — Date

COMMISSION APPROVAL PROCESSING: Briefing Memo [ ] Agenda [✓]

COUNTY COMMISSION APPROVAL: ______ Administrator — Date

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
Small tools and Minor Equipment	111-53199.214	6,010	10,000	16,010
Road Constr/Main Supplies	111-53199.213	167,825	(11,500)	156,325
Office Supplies/Minor Equipment	111-53600.211	8,200	1,500	9,700
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL		$ 182,035	$ 0	$ 182,035

JUSTIFICATION: To realign budget for Office Supplies and Minor Equipment. and Small Tools and Minor Equipment.

AGENDA

JUL 23 2018

MONTGOMERY COUNTY COMMISSION
BUDGET CHANGE REQUEST

Request Number: 8

DEPARTMENT: Engineering

REQUESTED BY: George Speake 7/2/18
Elected Official/Dept. Head Date

FINANCE REVIEW:

REVIEWED BY: Sherrill Thomas 7/5/18
Finance Director Date

COMMISSION APPROVAL PROCESSING:

Briefing Memo ☐
Agenda ☑

COUNTY COMMISSION APPROVAL:

Administrator Date

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
Fuels & Lubricants	111-53199.212	44,503	(700)	43,803
Telephone	111-53800.251	800	700	1,500
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
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				0
				0
				0
				0
				0
				0
	TOTAL	$ 45,303	$ 0	$ 45,303

JUSTIFICATION: To realign budget for Telephone charges.

AGENDA

JUL 23 2018

MONTGOMERY COUNTY COMMISSION
BUDGET CHANGE REQUEST

Request Number: 9

DEPARTMENT: Engineering

REQUESTED BY: George Speake — 7/18/18
Elected Official/Dept. Head — Date

FINANCE REVIEW:

REVIEWED BY: Sherrill Thomas — 7/18/18
Finance Director — Date

COMMISSION APPROVAL PROCESSING:

Briefing Memo ☐
Agenda ☑

COUNTY COMMISSION APPROVAL:

Administrator — Date

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
Fuels & Lubricants	111-53700.212	15,300	(4,000)	11,300
Fuels & Lubricants	111-53300.212	138,514	(7,000)	131,514
Repair & Maint Const Equipment	111-53700.232	15,000	7,000	22,000
Repair & Maint Const Equipment	111-53200.232	54,000	2,000	56,000
Repair & Maint Const Equipment	111-53300.232	69,000	2,000	71,000
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL		$ 291,814	$ 0	$ 291,814

JUSTIFICATION: To realign budget for Repair & Maint Constr Equipment.

Revised 12/14/2016

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AGENDA

JUL 23 2018

MONTGOMERY COUNTY COMMISSION
BUDGET CHANGE REQUEST

Request Number: 2

DEPARTMENT: JUDGE OF PROBATE **REQUESTED BY:** JUDGE STEVEN L. REED 6/29/18
Elected Official/Dept. Head Date

FINANCE REVIEW: **REVIEWED BY:** Sherrill Thomas 6/29/18
Finance Director Date

COMMISSION APPROVAL PROCESSING: Briefing Memo ☐ Agenda ☑

COUNTY COMMISSION APPROVAL:

Administrator Date

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
Fiscal Agent/ bank fees	001-51300-329	31,561	6,100	37,661
Subscriptions	001-51300-409	355	1,200	1,555
Contract Services	001-51300-304	8,700	1,000	9,700
Electricity	001-51300-244	40,725	3,300	44,025
Natural Gas	001-51300-245	2,050	450	2,500
Telephone	001-51300-251	29,105	8,600	37,705
Digital Cable	001-51300-259	850	270	1,120
Supplies	001-51300-211	76,627	(20,920)	55,707
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL		$ 189,973	$ 0	$ 189,973

JUSTIFICATION: To realign the budget to cover operating expense.

AGENDA

JUL 23 2018

MONTGOMERY COUNTY COMMISSION
BUDGET CHANGE REQUEST

Request Number: 3

DEPARTMENT: SHERIFF

REQUESTED BY: Derrick Cunningham 6/1/18
Elected Official/Dept. Head Date

FINANCE REVIEW:

REVIEWED BY: Sherrill Thomas 6/1/18
Finance Director Date

COMMISSION APPROVAL PROCESSING:

Briefing Memo ☐
Agenda ☑

COUNTY COMMISSION APPROVAL:

Administrator Date

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
Town of Pike Road	001-40000.44916	0	(45,000)	(45,000)
Insurance Proceeds	001-40000.47311	0	(60,124)	(60,124)
Law Enforcement Equip.	001-52110.400	0	45,000	45,000
Motor Vehicles	001-52110.551	660,150	60,124	720,274
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL		$ 660,150	$ 0	$ 660,150

JUSTIFICATION: To budget for revenue from Town of Pike Road for Sheriff's law enforcement equipment and for revenue from Insurance Proceeds on wrecked vehicles used to purchase replacement vehicles.

Revised 12/14/2016

14-1

AGENDA

JUL 23 2018

POSITION FILL REQUEST- BUDGETED VACANCY

DEPARTMENT: M. C. Sheriff's Office - Detention Facility

DEPARTMENT HEAD: Derrick Cunningham, Sheriff

SUPERVISOR: Wanda Robinson, Colonel

POSITION INFORMATION:

Position Title: Corrections Officer Trainee

Position Number: 500419041(replace J James)

Pay Grade: PCT Pay Range: $30,096

Proposed Effective Date: July 30, 2018

Type of Hire: (✓) New ( ) Promotional

Type of Appointment: (✓) Permanent ( ) Temporary

DEPARTMENT APPROVAL:

Derrick Cunningham Date 07/10/2018

Department Head

PAYROLL/FINANCE REVIEW:

Requested position is vacant and budgeted.

Lisa Herring Date 07/10/2018

Employee Benefit Manager

Sherrill Thomas Date 7/12/2018

Finance Director

ADMINISTRATIVE APPROVAL:

____________________ Date __________

County Administrator

Revised 12/14/2016

15-1

AGENDA
JUL 23 2018

POSITION FILL REQUEST- BUDGETED VACANCY

DEPARTMENT: M. C. Sheriff's Office - Detention Facility

DEPARTMENT HEAD: Derrick Cunningham, Sheriff

SUPERVISOR: Wanda Robinson, Colonel

POSITION INFORMATION:

Position Title: Corrections Officer Sergeant

Position Number: 500421056 (replace R Blair)

Pay Grade: PC3 Pay Range 39,257-58,655

Proposed Effective Date: July 30, 2018

Type of Hire: (☐) New (☑) Promotional

Type of Appointment: (☑) Permanent (☐) Temporary

DEPARTMENT APPROVAL:

Derrick Cunningham Date July 3, 2018

Department Head

PAYROLL/FINANCE REVIEW:

Requested position is vacant and budgeted.

Lisa Herring Date 07/05/2018

Employee Benefit Manager

Sherrill Thomas Date 7/5/2018

Finance Director

ADMINISTRATIVE APPROVAL:

_______________ Date _______________

County Administrator

Revised 12/14/2016

AGENDA

JUL 2 3 2018

POSITION FILL REQUEST- BUDGETED VACANCY

DEPARTMENT: Montgomery County Engineering District II

DEPARTMENT HEAD: George Speake

SUPERVISOR: Kevin Boone

POSITION INFORMATION:

Position Title: County Road Equipment Operator I

Position Number: 620551022

Pay Grade: S04 Pay Range: 26,096 - 38,992

Proposed Effective Date: July 30, 2018

Type of Hire: (✓) New ( ) Promotional

Type of Appointment: (✓) Permanent ( ) Temporary

DEPARTMENT APPROVAL:

George Speake Date July 5, 2018

Department Head

PAYROLL/FINANCE REVIEW:

Requested position is vacant and budgeted.

Lisa Herring Date 07/05/2018

Employee Benefit Manager

Sherrill Thomas Date 7/12/2018

Finance Director

ADMINISTRATIVE APPROVAL:

_______________ Date _______________

County Administrator

Revised 12/14/2016

16-1

AGENDA

JUL 2 3 2018

POSITION FILL REQUEST- BUDGETED VACANCY

DEPARTMENT: Information Technology

DEPARTMENT HEAD: Lou Ialacci

SUPERVISOR: Larry Kennedy

POSITION INFORMATION:

Position Title: IT Technician Network/Infrastructure

Position Number: 220271002

Pay Grade: A07 Pay Range: $40,664 - $60,755

Proposed Effective Date: July 30, 2018

Type of Hire: (✓) New ( ) Promotional

Type of Appointment: (✓) Permanent ( ) Temporary

DEPARTMENT APPROVAL:

Lou Ialacci Date July 11, 2018

Department Head

PAYROLL/FINANCE REVIEW:

Requested position is vacant and budgeted.

Lisa Herring Date 7/12/2018

Employee Benefit Manager

Sherrill Thomas Date 7/12/2018

Finance Director

ADMINISTRATIVE APPROVAL:

______________________ Date ________

County Administrator

Revised 12/14/2016

17-1

AGENDA

JUL 2 3 2018

POSITION FILL REQUEST- BUDGETED VACANCY

DEPARTMENT:	Montgomery County Sheriff's Office
DEPARTMENT HEAD:	Derrick Cunningham, Sheriff
SUPERVISOR:	Kevin Murphy, Chief Deputy

POSITION INFORMATION:

Position Title	Administrative Support Specialist
Position Number	550015098 (Replace N Chapman)
Pay Grade	A04 — Pay Range $28,765-$42,978
Proposed Effective Date	July 30, 2018
Type of Hire	(✓) New ( ) Promotional
Type of Appointment	(✓) Permanent ( ) Temporary

DEPARTMENT APPROVAL:

Derrick Cunningham — Date July 10, 2018

Department Head

PAYROLL/FINANCE REVIEW:

Requested position is vacant and budgeted.

Lisa Herring — Date 07/10/2018

Employee Benefit Manager

Sherrill Thomas — Date 7/12/2018

Finance Director

ADMINISTRATIVE APPROVAL:

________________ Date ________

County Administrator

AGENDA

JUL 2 3 2018

POSITION FILL REQUEST- BUDGETED VACANCY

DEPARTMENT: Montgomery County Sheriff's Office

DEPARTMENT HEAD: Derrick Cunningham, Sheriff

SUPERVISOR: Kevin Murphy, Chief Deputy

POSITION INFORMATION:

Position Title: Deputy Sheriff Corporal

Position Number: 550429056 (Replace D Alford)

Pay Grade: PS2 Pay Range: $40,575 - $54,816

Proposed Effective Date: July 30, 2018

Type of Hire: (☐) New (☑) Promotional

Type of Appointment: (☑) Permanent (☐) Temporary

DEPARTMENT APPROVAL:

Derrick Cunningham — Date July 9, 2018

Department Head

PAYROLL/FINANCE REVIEW:

Requested position is vacant and budgeted.

Lisa Herring — Date 07/10/2018

Employee Benefit Manager

Sherrill Thomas — Date 7/12/2018

Finance Director

ADMINISTRATIVE APPROVAL:

____________________ Date __________

County Administrator

Revised 12/14/2016

18.2

Montgomery County Commission
Travel / Training Request Approval
Request # 9

AGENDA
JUL 23 2018

Date: June 28, 2018
To: Donald L. Mims, Administrator
From: Sherrill Thomas, Finance Director
Re: Approval for the following travel:

Destination: Pelham, AL
Departure Date: August 22, 2018 Return Date: August 22, 2018
Conference Leave (Days / Hours): 1 Day
Purpose of Travel: Attend ASCPA Course - Sales and Use Tax Workshop
Qualifies for 8 CPE hours 2018 CRE requirement

Traveler (s) Name: 1. Twyla Jackson 4.
2. 5.
3. 6.

Check Mode of Transportation: County Vehicle ☐ Commercial Air ☐
Private Vehicle ☑ Other (Specify) ☐

Total (est.) Cost: $396.75 Advance Registration Required: $300.00
Department Name: Finance Fund Name: General
Additional Comments: Non-member Early Bird Registration $300.00. Meals $15.00. Mileage $81.75
Workshop Sponsored by ASCPA

To: Sherrill Thomas, Finance Director
From: Donald L. Mims, Administrator
The above request is app. 7/23/18 reimbursement of actual and necessary expenses in the approximate amount of $396.75 and advance registration of $300.00 is authorized.

To be completed by the Finance Department	
Fund Code:	001-51110.265 (ex: 000-00000-000)
Description:	Registration and Training
Current Budget:	$3,000.00
Approved Requests:	$1,220.32
Budget Available:	$1,779.68
Current Requests:	$396.75
Budget Balance:	$1,382.93

Donald L. Mims, Administrator

Reviewed by: S. Thomas
Date: 6/29/2018
cc: Finance Director / Buyer

Revised 2/8/17

19.1

Montgomery County Commission
Travel / Training Request Approval
Request # 4

AGENDA
JUL 23 2018

Date: 7/11/2018
To: Donald L. Mims, Administrator
From: Myrtle Singleton
Re: Approval for the following travel:

Destination: Hilton Garden Inn East, 1600 Interstate Park Dr.,Montgomery, AL
Departure Date: September 27, 2018 Return Date: September 28, 2018
Conference Leave (Days / Hours): 16 hours
Purpose of Travel: Fred PryorsSeminars:Excel Basics and Beyond the Basics

Traveler (s) Name:
1. Cynthia Hill
2. Samantha Worley
3.
4.
5.
6.

Check Mode of Transportation: County Vehicle [ ] Commercial Air [ ]
Private Vehicle [✓] Other (Specify) [ ]

Total (est.) Cost: $256.00 Advance Registration Required: $256.00
Department Name: Support Services Fund Name: General
Additional Comments:

To: Myrtle Singleton
From: Donald L. Mims, Administrator
The above request is app. 7/23/18 reimbursement of actual and necessary expenses in the approximate amount of $256.00 and advance registration of $256.00 is authorized.

To be completed by the Finance Department		
Fund Code:	001-51901.265	(ex: 000-00000-000)
Description:	Registration & Training	
Current Budget:	$3,000.00	
Approved Requests:	$219.88	
Budget Available:	$2,780.12	
Current Requests:	$256.00	
Budget Balance:	$2,524.12	

Donald L. Mims, Administrator

Reviewed by: S. Thomas
Date: 7/12/2018
cc: Finance Director / Buyer

19-2

Montgomery County Commission
Travel / Training Request Approval
Request # 11

AGENDA
JUL 23 2018

Date: July 18, 2018
To: Donald L. Mims, Administrator
From: Beverly Riddle Wise
Re: Approval for the following travel:

Destination: Biloxi, Mississippi
Departure Date: July 31, 2018 Return Date: August 3, 2018
Conference Leave (Days / Hours): 4 days
Purpose of Travel: Attend The Juvenile Justice Symposium (Detention and PREA training)

Traveler (s) Name:
1. Brandi K. Alexander
2. Patricia Boyd
3.
4.
5.
6.

Check Mode of Transportation: County Vehicle ☑ Private Vehicle ☐ Commercial Air ☐ Other (Specify) ☐

Total (est.) Cost: $1,500.00 Advance Registration Required: $300.00
Department Name: Youth Facility Fund Name: 001-52603-265
Additional Comments: Please mail registration check to : Justice for all Youth, Juvenile Justice Symposium/NCADD, 875 Northpark Dr., Suite 600 Ridgeland, MS 39157

To: Beverly Riddle Wise
From: Donald L. Mims, Administrator
The above request is app. 7/23/18 reimbursement of actual and necessary expenses in the approximate amount of $1,500.00 and advance registration of $300.00 is authorized.

To be completed by the Finance Department	
Fund Code:	001-52603.265 (ex: 000-00000-000)
Description:	Registration & Training
Current Budget:	$10,000.00
Approved Requests:	$3,753.80
Budget Available:	$6,246.20
Current Requests:	$1,500.00
Budget Balance:	$4,746.20

Donald L. Mims, Administrator

Reviewed by: S. Thomas
Date: 7/18/2018
cc: Finance Director / Buyer

19.3

Montgomery County Commission
Travel / Training Request Approval
Request # 11

AGENDA
JUL 23 2018

Date: July 18, 2018
To: Donald L. Mims, Administrator
From: Paul Brown, Executive Director
Re: Approval for the following travel:

Destination: 7400 East Drive, Montgomery, AL 36117
Departure Date: August 9, 2018 Return Date: August 9, 2018
Conference Leave (Days / Hours): 1 day
Purpose of Travel: To attend Internet Crimes Against Children (Child Pornography)

Traveler (s) Name:
1. Ronald Sellers
2. Jeffery Solomon
3.
4.
5.
6.

Check Mode of Transportation:
County Vehicle ☑ Commercial Air ☐
Private Vehicle ☐ Other (Specify) ☐

Total (est.) Cost: $0.00 Advance Registration Required: $0.00
Department Name: Community Corrections Fund Name: Community Corrections
Additional Comments:

To: Paul Brown, Executive Director
From: Donald L. Mims, Administrator
The above request is app. 7/23/18 reimbursement of actual and necessary expenses in the approximate amount of $0.00 and advance registration of $0.00 is authorized.

To be completed by the Finance Department

Fund Code:	124-52960.265 (ex: 000-00000-000)
Description:	Registration & Training
Current Budget:	$10,700.00
Approved Requests:	$3,302.00
Budget Available:	$7,398.00
Current Requests:	$0.00
Budget Balance:	$7,398.00

Donald L. Mims, Administrator

Reviewed by: S. Thomas
Date: 7/18/2018
cc: Finance Director / Buyer

19-4

Revised 2/8/17

Montgomery County Commission
Travel / Training Request Approval
Request # 40

AGENDA
JUL 23 2018

Date: June 29, 2018
To: Donald L. Mims, Administrator
From: Sheriff Derrick Cunningham
Re: Approval for the following travel:

Destination: Selma, AL
Departure Date: July 23, 2018 Return Date: July 25, 2018
Conference Leave (Days / Hours): 3 Days
Purpose of Travel: attend and assist with (SFST) DUI Wet Lab Training

Traveler (s) Name: 1. Ricky Thompson 4.
2. 5.
3. 6.

Check Mode of Transportation: County Vehicle [✓] Commercial Air [ ]
Private Vehicle [ ] Other (Specify) [ ]

Total (est.) Cost: $200.00 Advance Registration Required: $0.00
Department Name: Montgomery County Sheriff's Office Fund Name: 749-52110.499
Additional Comments: only expected expense will be fuel

To: Sheriff Derrick Cunningham
From: Donald L. Mims, Administrator
The above request is app. 7/23/18 reimbursement of actual and necessary expenses in the approximate amount of $200.00 and advance registration of $0.00 is authorized.

To be completed by the Finance Department		
Fund Code:	749-52110.499	(ex: 000-00000-000)
Description:	Administration Expense	
Current Budget:	$365,200.00	
Approved Requests:	$181,131.00	
Budget Available:	$184,069.00	
Current Requests:	$200.00	
Budget Balance:	$183,869.00	

Donald L. Mims, Administrator

Reviewed by: S. Thomas
Date: 7/5/2018
cc: Finance Director / Buyer

Revised 2/8/17

19.5

Montgomery County Commission
Travel / Training Request Approval
Request # 42

AGENDA
JUL 23 2018

Date: July 11, 2018
To: Donald L. Mims, Administrator
From: Sheriff Derrick Cunningham
Re: Approval for the following travel:

Destination: Orange Beach, AL
Departure Date: August 21, 2018 Return Date: August 23, 2018
Conference Leave (Days / Hours): 3 Days
Purpose of Travel: attend ACCA (Association of County Commissions of Alabama) Convention

Traveler (s) Name:
1. Sheriff Cunningham
2. Regina Walker
3.
4.
5.
6.

Check Mode of Transportation: County Vehicle ✓ Private Vehicle ☐ Commercial Air ☐ Other (Specify) ☐

Total (est.) Cost: $1,500.00 Advance Registration Required: $430.00
Department Name: Montgomery County Sheriff's Office Fund Name: 749-52110.499
Additional Comments:

To: Sheriff Derrick Cunningham
From: Donald L. Mims, Administrator
The above request is app. 7/23/18 reimbursement of actual and necessary expenses in the approximate amount of $1,500.00 and advance registration of $430.00 is authorized.

To be completed by the Finance Department	
Fund Code:	749-52110.499 (ex: 000-00000-000)
Description:	Administration Expense
Current Budget:	$365,200.00
Approved Requests:	$183,555.00
Budget Available:	$181,645.00
Current Requests:	$1,700.00
Budget Balance:	$179,945.00

Donald L. Mims, Administrator

Reviewed by: S. Thomas
Date: 7/12/2018
cc: Finance Director / Buyer

Montgomery County Commission
Travel / Training Request Approval
Request # 44

AGENDA
JUL 23 2018

Date: July 17, 2018
To: Donald L. Mims, Administrator
From: Sheriff Derrick Cunningham
Re: Approval for the following travel:

Destination: Camp Shelby, MS
Departure Date: August 5, 2018 Return Date: August 9, 2018
Conference Leave (Days / Hours): 4 Days
Purpose of Travel: attend Advanced Proactive Criminal Patrol Course

Traveler (s) Name: 1. Steven Johnson 4.
2. 5.
3. 6.

Check Mode of Transportation: County Vehicle ✓ Commercial Air ☐
Private Vehicle ☐ Other (Specify) ☐

Total (est.) Cost: $60.00 Advance Registration Required: $0.00
Department Name: Montgomery County Sheriff's Office Fund Name: 749-52110.499
Additional Comments:

To: Sheriff Derrick Cunningham
From: Donald L. Mims, Administrator
The above request is app. 7/23/18 reimbursement of actual and necessary expenses in the approximate amount of $60.00 and advance registration of $0.00 is authorized.

To be completed by the Finance Department		
Fund Code:	749-52110.499	(ex: 000-00000-000)
Description:	Administration Expense	
Current Budget:	$365,200.00	
Approved Requests:	$184,395.00	
Budget Available:	$180,805.00	
Current Requests:	$1,760.00	
Budget Balance:	$179,045.00	

Donald L. Mims, Administrator

Reviewed by: S. Thomas
Date: 7/18/2018
cc: Finance Director / Buyer

Revised 2/8/17 19-7

Montgomery County Commission
Travel / Training Request Approval
Request # 45

AGENDA
JUL 23 2018

Date: July 17, 2018
To: Donald L. Mims, Administrator
From: Derrick Cunningham
Re: Approval for the following travel:

Destination: Anniston, AL
Departure Date: September 9, 2018 Return Date: September 14, 2018
Conference Leave (Days / Hours): 5 Days
Purpose of Travel:
attend FFO (Field Force Operations)

Traveler (s) Name: 1. Jonathon Fontaine 4.
2. 5.
3. 6.

Check Mode of Transportation: County Vehicle ☑ Commercial Air ☐
Private Vehicle ☐ Other (Specify) ☐

Total (est.) Cost: $60.00 Advance Registration Required: $0.00
Department Name: Montgomery Co Sheriff's Office Fund Name: 749-52110.499
Additional Comments:

To: Derrick Cunningham
From: Donald L. Mims, Administrator
The above request is app. 7/23/18 reimbursement of actual and necessary expenses in the approximate amount of $60.00 and advance registration of $0.00 is authorized.

To be completed by the Finance Department		
Fund Code:	749-52110.499	(ex: 000-00000-000)
Description:	Administration Expense	
Current Budget:	$365,200.00	
Approved Requests:	$184,395.00	
Budget Available:	$180,805.00	
Current Requests:	$1,820.00	
Budget Balance:	$178,985.00	

Donald L. Mims, Administrator

Reviewed by: S. Thomas
Date: 7/18/2018
cc: Finance Director / Buyer

Revised 2/8/17

19-8

Montgomery County Commission
Travel / Training Request Approval
Request # 46

AGENDA
JUL 23 2018

Date: July 17, 2018
To: Donald L. Mims, Administrator
From: Derrick Cunningham
Re: Approval for the following travel:

Destination: Anniston, AL
Departure Date: October 9, 2018 Return Date: October 13, 2018
Conference Leave (Days / Hours): 4 Days
Purpose of Travel:
attend FFO (Field Force Operations)

Traveler (s) Name:
1. Jamie Flowers
2. Rodney Smith
3.
4.
5.
6.

Check Mode of Transportation: County Vehicle ✓ Commercial Air ☐
Private Vehicle ☐ Other (Specify) ☐

Total (est.) Cost: $60.00 Advance Registration Required: $0.00
Department Name: Montgomery Co Sheriff's Office Fund Name: 749-52110.499
Additional Comments:

To: Derrick Cunningham
From: Donald L. Mims, Administrator
The above request is app. 7/23/18 reimbursement of actual and necessary expenses in the approximate amount of $60.00 and advance registration of $0.00 is authorized.

To be completed by the Finance Department		
Fund Code:	749-52110.499	(ex: 000-00000-000)
Description:	Administration Expense	
Current Budget:	$365,200.00	
Approved Requests:	$184,395.00	
Budget Available:	$180,805.00	
Current Requests:	$1,880.00	
Budget Balance:	$178,925.00	

Donald L. Mims, Administrator

Reviewed by: S. Thomas
Date: 7/18/2018
cc: Finance Director / Buyer

Revised 2/8/17 19-9

Montgomery County Commission
Travel / Training Request Approval
Request # 47

AGENDA
JUL 23 2018

Date: July 17, 2018
To: Donald L. Mims, Administrator
From: Derrick Cunningham
Re: Approval for the following travel:

Destination: Anniston, AL
Departure Date: October 28, 2018 Return Date: November 2, 2018
Conference Leave (Days / Hours): 5 Days
Purpose of Travel:
Field Force Extrication Course

Traveler (s) Name:
1. Ricky Thompson
2. Jeremy Clemens
3.
4.
5.
6.

Check Mode of Transportation:
County Vehicle ☑
Private Vehicle ☐
Commercial Air ☐
Other (Specify) ☐

Total (est.) Cost: $60.00 Advance Registration Required: $0.00
Department Name: Montgomery Co Sheriff's Office Fund Name: 749-52110.499
Additional Comments:

To: Derrick Cunningham
From: Donald L. Mims, Administrator
The above request is app. 7/23/18 reimbursement of actual and necessary expenses in the approximate amount of $60.00 and advance registration of $0.00 is authorized.

To be completed by the Finance Department

Fund Code:	749-52110.499 (ex: 000-00000-000)
Description:	Administration Expense
Current Budget:	$365,200.00
Approved Requests:	$184,395.00
Budget Available:	$180,805.00
Current Requests:	$1,940.00
Budget Balance:	$178,865.00

Donald L. Mims, Administrator

Reviewed by: S. Thomas
Date: 7/18/2018
cc: Finance Director / Buyer

19-10

Revised 2/8/17

Montgomery County Commission
Travel / Training Request Approval
Request # 48

AGENDA
JUL 23 2018

Date: July 17, 2018
To: Donald L. Mims, Administrator
From: Derrick Cunningham
Re: Approval for the following travel:

Destination: Hoover, AL
Departure Date: August 5, 2018 Return Date: August 24, 2018
Conference Leave (Days / Hours): 15 Days
Purpose of Travel: attend NITRO (Network Intrusion Response Program) Course

Traveler (s) Name: 1. Kenneth Gordon 4.
2. 5.
3. 6.

Check Mode of Transportation: County Vehicle ✓ Commercial Air ☐
Private Vehicle ☐ Other (Specify) ☐

Total (est.) Cost: $1,485.00 Advance Registration Required: $0.00
Department Name: Montgomery Co Sheriff's Office Fund Name: 749-52110.499
Additional Comments:

To: Derrick Cunningham
From: Donald L. Mims, Administrator
The above request is app. 7/23/18 reimbursement of actual and necessary expenses in the approximate amount of $1,485.00 and advance registration of $0.00 is authorized.

To be completed by the Finance Department	
Fund Code:	749-52110.499 (ex: 000-00000-000)
Description:	Administration Expense
Current Budget:	$365,200.00
Approved Requests:	$184,395.00
Budget Available:	$180,805.00
Current Requests:	$3,425.00
Budget Balance:	$177,380.00

Donald L. Mims, Administrator

Reviewed by: S. Thomas
Date: 7/18/2018
cc: Finance Director / Buyer

Revised 2/8/17 19-11

Montgomery County Commission
Travel / Training Request Approval
Request # 49

AGENDA
JUL 23 2018

Date: July 18, 2018
To: Donald L. Mims, Administrator
From: Derrick Cunningham
Re: Approval for the following travel:

Destination: Northport, AL
Departure Date: September 24, 2018 Return Date: September 28, 2018
Conference Leave (Days / Hours): 5 Days
Purpose of Travel: attend annual K9 Instructor Recertification

Traveler (s) Name:
1. David Talley
2. Tim Heath
3.
4.
5.
6.

Check Mode of Transportation:
County Vehicle ☑ Commercial Air ☐
Private Vehicle ☐ Other (Specify) ☐

Total (est.) Cost: $1,900.00 Advance Registration Required: $440.00
Department Name: Montgomery Co Sheriff's Office Fund Name: 001-52110.380
Additional Comments:

To: Derrick Cunningham
From: Donald L. Mims, Administrator
The above request is app. 7/23/18 reimbursement of actual and necessary expenses in the approximate amount of $1,900.00 and advance registration of $440.00 is authorized.

To be completed by the Finance Department	
Fund Code:	001-52110.380 (ex: 000-00000-000)
Description:	Investigations K-9
Current Budget:	$45,300.00
Approved Requests:	$28,000.00
Budget Available:	$17,300.00
Current Requests:	$1,900.00
Budget Balance:	$15,400.00

Donald L. Mims, Administrator

Reviewed by: S. Thomas
Date: 7/18/2018
cc: Finance Director / Buyer

Revised 2/8/17

19-12