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

July 20, 2017

MEMORANDUM

TO: Montgomery County Commission

FROM: Donald L. Mims DLM
County Administrator

SUBJECT: Information pertaining to the July 24, 2017
Montgomery County Commission Regular Meeting

The Commission meeting will be held on Monday, July 24, 2017, at 8:00 a.m. The Formal Session will begin at 9:30 a.m.

After adjourning Monday's meeting, the Commission will have a Budget Hearing for the Information Systems Department and the District Attorney's Office.

The Montgomery County Extension Office Luncheon and Annual Report to the County Commission will be held on Monday, August 21, 2016, at their office immediately following the Commission meeting.

The County Commission during the July 10, 2017 meeting, agreed to place on the next agenda a Budget Change Request for the U.S. Martial Arts Team in the amount of $7,500 in order for them to attend a national tournament. As of Thursday, the organization had not provided adequate documents for this Budget Change Request to be drafted.

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

1. County Commission Information Session Schedule for July 24, 2017

Waived Rules Items to Consider for July 24, 2017

2. Consider Authorization of Agreement for Resurfacing Pike Road from Wallahatchie Road to US 80, Project No. STPAA-5115(252), MCP 51-77-16, CPMS Ref. #100057526 and Related Resolution, Engineering Department

Items to Consider for the August 7, 2017 Montgomery County Commission Regular Meeting Agenda

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

4. Consider Authorization to Purchase Two Trucks under State Contract at an Approximate Cost of $61,000, Support Services

5. Consider Authorization of Bid Award to David Bulger, Inc., (DBI) for Annex II Retaining Wall Repair, County Commission

6. Consider Authorization of Memorandum of Understanding with the City of Montgomery regarding 100 South Perry Street Parking Deck, County Commission

7. Consider Authorization of Payment of Professional Dues for County Administrator Donald L. Mims, County Commission

8. Consider Amendment Number 1 to Contract with Knox Pest Control regarding a One (1) Year Extension for Pest Control Services, Contract No. 51901-16B-028, Support Services

9. Consider Authorization of Bid Award to TCB Construction Company, Inc., for Clearing Drainage Easements in the Selbrook Subdivision, Bid Number 53101-17B-021, Engineering Department

Personnel Actions

10. Consider Authorization of Public Administration Intern Position and Related Position Fill Request, Position Number 220186001, Information Systems

11. Consider Authorization of Position Fill Request – Support Services (1)
    - Groundskeeper, Position Number 260735029

General Information

12. Copy of Request of Bid Award to Central Contracting, Inc., for Vehicle Maintenance Shop, County Commission

13. Copy of Letter from Director Sara Powell with The Scott and Zelda Fitzgerald Museum requesting Funding for the Museum **(On 11/21/16, the Commission approved a $10,000 Budget Change Request for the Museum)**

14. Copy of Letter from County Extension Coordinator Jimmy D. Smitherman requesting funding in the amount of $2,000 for the 2017 Successful Aging Initiative (SAI) **(On July 18, 2016, the Commission approved a $2,500 Budget Change Request for the Event. On July 6, 2015, Chairman Dean, Vice Chairman Walker, Commissioners Harris and Hall appropriated $500 from each of their accounts totaling $2,000)**

15. Copy of Email from Council Director Jenny Roth regarding Girls on the Run Serving the River Region **(On 8/15/16, the Commission approved a Budget Change Request in the amount of $15,000 for Program Support. On 9/21/15, Vice Chairman Walker appropriated $1,000 to the organization for Program Services)**

16. Copy of Schedule of Upcoming Bids/Contract Renewals for July – September 2017

17. Copy of Service of Process Fee (Sheriff Process Fee) Collection Report for July 2017

18. Copies of Revenue Reports for June 2017 from Tax and Audit Department

19. Copy of Population Report for June 2017 for the Mac Sim Butler Detention Facility

20. Copy of Census and Fiscal Report for June 2017 for Community Corrections

If you have any questions, please contact me.

/tn

Attachments

COUNTY COMMISSION
INFORMATION SESSION SCHEDULE
FOR
JULY 24, 2017

8:00 a.m. Prayer and Administrator's Briefing regarding the Agenda and Scheduled Attendees

8:10 a.m. Revenue Manager Terri Henderson – Presentation regarding Proposed Amended Resolution regarding Taxpayers Bill of Rights **(Future Agenda Item 3)**

8:20 a.m. Planner Howard Johnson with Central Alabama Regional Planning and Development Commission – Presentation regarding Ongoing 2020 Census (Local Addressing Updating) Efforts

8:30 a.m. General Services Director Lamar Allen – Presentation regarding Authorization to Purchase Two Trucks under State Contract at an Approximate Cost of $61,000 **(Future Agenda Item 4)** and Bid for Vehicle Maintenance Shop **(General Information Item 12)**

8:40 a.m. Director Sara Powell with The Scott and Zelda Fitzgerald Museum – Presentation Requesting Funding for the Museum **(On 11/21/16, the Commission approved a $10,000 Budget Change Request for the Museum) (General Information Item 13)**

8:50 a.m. Civil Engineer Cedric Campbell with Goodwyn, Mills and Cawood – Presentation regarding Bid Award to David Bulger, Inc. (DBI) for Annex II Retaining Wall Repair **(Future Agenda Item 5)**

9:00 a.m. Chief Information and Technology Officer Lou Ialacci – Update regarding Information Systems Operations

9:10 a.m. County Engineer George Speake – Presentation regarding Agreement for Resurfacing Pike Road from Wallahatchie Road to US 80, Project No. STPAA-5115(252), MCP 51-77-16, CPMS Ref. #100057526 and Related Resolution **(Waived Rules Item 2)** and Update regarding Engineering Operations and

9:30 a.m. Formal Session of County Commission

9:45 a.m. Adjourn

10:00 a.m. Finance Director Sherrill Thomas – 2017-2018 Budget Hearing

1-1

Tammy Nix

From: George Speake
Sent: Monday, July 10, 2017 10:40 AM
To: Tammy Nix
Cc: Kevin Boone
Subject: Pike Road Resurfacing Funding Agreement

Tammy:
I left subject funding agreement in your in-box this morning. This is a standard State agreement similar to what we have had approved numerous times in the past. We have the County funding portion mentioned in the agreement included in our current budget. If possible, I was hoping the Commission would waive rules so that this agreement could be approved at the July 24, 2017, Commission meeting. This would allow us to get the agreement back to the State as quickly as possible. This project is presently scheduled for the July 28, 2017, ALDOT letting. If any questions please call me at Ext. 2551.
Thanks,

George C. Speake, P.E., P.L.S.
Montgomery County Engineer
P.O. Box 1667
Montgomery, AL 36102-1667
Email: georgespeake@mc-ala.org
Telephone: (334) 832-2551

GEORGE C. SPEAKE, PE, PLS
COUNTY ENGINEER
Kevin A. Boone, PE
ASSISTANT COUNTY ENGINEER
334.832.1310
FAX: 334.832.7190
WWW.MC-ALA.ORG

ENGINEERING DEPARTMENT

July 10, 2017

MEMORANDUM

TO: Donald L. Mims
County Administrator

FROM: George C. Speake
County Engineer
7/10/2017

SUBJECT: Approval of Agreement for Resurfacing
Pike Road from Wallahatchie Road to US 80
Project No. STPAA-5115(252), MCP 51-77-16, CPMS Ref. #100057526

Please place on the agenda for the nearest possible Montgomery County Commission meeting approval of attached agreement between the Alabama Department of Transportation (ALDOT) and Montgomery County concerning funding for Resurfacing Pike Road (CR-85) from Wallahatchie Road (CR-83) to US 80 (SR-126) , Project No. STPAA-5115(252), MCP 51-77-16, CPMS Ref. #100057526.

If approved please have attached agreement executed and return to this office for further processing.

GCS/gcs

Attachment

cc; File

ALABAMA DEPARTMENT OF TRANSPORTATION
Bureau of County Transportation
1409 Coliseum Blvd., Montgomery, Alabama 36110-2060
Phone: (334) 242-6207 FAX: (334) 353-6530
Internet: http://www.dot.state.al.us

Kay Ivey
Governor

John R. Cooper
Transportation Director

July 7, 2017

Chair of County Commission
Montgomery County Commission
Montgomery, Alabama

RE: STPAA-5115(252)
MCP 51-77-16
Montgomery County

Dear Chair of County Commission:

Attached is the original Agreement between the Alabama Department of Transportation and Montgomery County covering the financing of construction costs for the above project.

It will be appreciated if you will have this Agreement executed and returned to this office for further approval and distribution. Upon approval of all parties concerned, a properly executed copy of the Agreement will be sent to you for your information and files.

Sincerely,

D. E. Phillips, Jr., P.E.
State County Transportation Engineer

DEP:MBH:mh
Attachment
cc: Mr. Clay McBrien
Mr. Steve Graben
Mr. George Speake
File

PLEASE DO NOT EXECUTE THE FAXED COPY OF AGREEMENT !!!

2-3

A G R E E M E N T – MPO (FA STP Funds)

This Agreement is made and entered into by and between the STATE OF ALABAMA, acting by and through the ALABAMA DEPARTMENT OF TRANSPORTATION, party of the first part (hereinafter called the STATE), and MONTGOMERY COUNTY, ALABAMA (FEIN 63-6001653), party of the second part (hereinafter called the COUNTY):

W I T N E S S E T H

WHEREAS, the STATE and COUNTY desire to cooperate in the widening and resurfacing of CR-85 (Pike Road) from CR-83 (Wallahatchie Road) to SR-126 (US-80). Length – 5.851 miles. Project #STPAA-5115(252), MCP 51-77-16, CPMS Ref. #100057526.

NOW THEREFORE, it is mutually agreed between the STATE and COUNTY as follows;

A. The COUNTY will furnish all Right-of-Way for project without cost to the State or this Project.

B. The COUNTY will adjust and/or relocate all Utilities on the project without cost to the State or this Project.

C. The COUNTY will make the survey, complete the plans and furnish all preliminary engineering for the project with County forces, or with a consultant selected by the COUNTY and approved by the STATE, without cost to the STATE or this Project. The plans will be subject to the approval of the STATE and the project will be constructed in accordance with the plans approved by the STATE and the terms of this Agreement.

D. The COUNTY will furnish all construction engineering for the project with County forces or with a consultant selected and approved by the STATE not to exceed 5%, without prior approval by the State. The cost of the construction engineering shall be included as part of the construction cost for the project.

E. If necessary, the COUNTY will file an Alabama Department of Environmental Management (ADEM) National Pollutant Discharge Elimination System (NPDES) Notice of Registration (NOR) (Code Chapter 335-6-12) for this project without cost to the State or this project. The COUNTY will be the permittee of record with ADEM for the permit. The COUNTY and the contractor will be responsible for compliance with the permit and the State will have no obligation regarding the permit. The COUNTY will furnish the State (Region) a copy of the permit prior to any work being performed by the contractor.

F. The STATE will furnish the necessary inspection and testing of materials when needed as part of the cost of the project.

G. The STATE will not be liable for Federal Aid Funds in any amount. The project will be limited to $1,540,468.74 Federal funds unless the Montgomery Area Metropolitan Planning Organization agrees, subject to the approval of the STATE, to reprogram the allocated Federal funds for the Montgomery Area sufficient to pay 80% of the project cost. In the event of an underrun in project costs, the amount of Federal Aid funds will be the amount stated below, or 80% of eligible project costs, whichever is less.

H. The estimated cost of construction of this project payable by the parties is the amount set forth below:

FA STP Funds (Montgomery Area Dedicated)	$ 1,540,468.74
County Funds	385,117.18
TOTAL (Incl. E & I)	$ 1,925,585.92

I. The STATE will be responsible for advertisement and receipt of bids, and the award of the Contract. Following the receipt of bids and prior to the award of the Contract, the STATE will invoice the COUNTY for its prorata share of the estimated cost as reflected by the bid of the successful bidder plus E & I, and the COUNTY will pay this amount to the STATE no later than 30 days after the date bids are opened.

J. The COUNTY will submit reimbursement invoices for work performed under the terms of this Agreement to the Alabama Department of Transportation within six (6) months after the completion and acceptance of the project. Any invoices submitted after this six (6) month period will not be eligible for payment.

K. The COUNTY will comply with the Alabama Department of Transportation Standard Specifications for Highway Construction, Latest Edition, on this project and will ensure that alignment and grades on this project meet the standards of the Alabama Department of Transportation and the project will be built in accordance with the approved plans.

L. An audit report must be filed with the Department of Examiners of Public Accounts, upon receipt by the County, for any audit performed on this project in accordance with Act No. 94-414.

M. Upon completion and acceptance of this project, the County will maintain the project in satisfactory condition in accordance with the requirements of the Alabama Department of Transportation.

N. The COUNTY shall be responsible at all times for all of the work performed under this agreement and, as provided in Ala. Code § 11-93-2 (1975), the COUNTY shall indemnify and hold harmless the State of Alabama, The Alabama Department of Transportation, its officers, officials, agents, servants, and employees.

For all claims not subject to Ala. Code § 11-93-2 (1975), the COUNTY shall indemnify and hold harmless the State of Alabama, the Alabama Department of Transportation, its officers, officials, agents, servants, and employees from and against any and all damages, claims, loss, liabilities, attorney's fees or expense whatsoever or any amount paid in compromise thereof arising out of, connected with, or related to the (1) work performed under this Agreement, (2) the provision of any services or expenditure of funds required, authorized, or undertaken by the COUNTY pursuant to the terms of this agreement, or (3) misuse, misappropriation, misapplication, or misexpenditure of any source of funding, compensation or reimbursement by the COUNTY, its officers, officials, agents, servants, and employees.

O. The COUNTY will be obligated for the payment of damages occasioned to private property, public utilities or the general public, caused by the legal liability (in accordance with Alabama and/or Federal law) of the COUNTY, its agents, servants, employees or facilities.

P. By entering into this agreement, the COUNTY is not an agent of the STATE, its officers, employees, agents or assigns. The COUNTY is an independent entity from the STATE and nothing in this agreement creates an agency relationship between the parties.

Q. 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.

R. Exhibit M is attached hereto as a part hereof.

S. Exhibit N is attached hereto as a part hereof.

T. This agreement may be terminated by either party upon the delivery of a thirty (30) day notice of termination.

2-5

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be executed by those officers, officials and persons thereunto duly authorized, and the agreement is deemed to be dated and to be effective on the date stated hereinafter as the date of the approval of the Governor of Alabama.

SEAL

ATTEST:

MONTGOMERY COUNTY, ALABAMA

Clerk (Signature)

BY:
(Signature) Chairman,
Montgomery County Commission

Type Name of Clerk

Type Name of Chairman

RECOMMENDED

STATE OF ALABAMA,
ACTING BY AND THROUGH THE
ALABAMA DEPARTMENT OF
TRANSPORTATION

State County Transportation Engineer
D. E. Phillips, Jr., P.E.

Chief Engineer
Don T. Arkle, P.E.

This agreement has been legally reviewed and approved as to form and content:

William F. Patty, Chief Counsel
Alabama Department of Transportation

Transportation Director
John R. Cooper

THE WITHIN AND FOREGOING AGREEMENT IS HEREBY APPROVED ON THE ______ DAY

OF ____________________, 20______.

GOVERNOR OF ALABAMA
KAY IVEY

2-6

RESOLUTION NUMBER__________________

BE IT RESOLVED, by the County Commission of Montgomery County, Alabama, that the County enter into an agreement with the State of Alabama; acting by and through the Alabama Department of Transportation for:

The widening and resurfacing of CR-85 (Pike Road) from CR-83 (Wallahatchie Road) to SR-126 (US-80). Length – 5.851 miles. Project #STPAA-5115(252), MCP 51-77-16, CPMS Ref. #100057526;

which agreement is before this Commission, and that the agreement be executed in the name of the County, by the Chairman of the Commission for and on its behalf and that it be attested by the County Clerk and the seal of the County affixed thereto.

BE IT FURTHER RESOLVED, that upon the completion of the execution of the agreement by all parties, that a copy of such agreement be kept of record by the County Clerk.

Passed, adopted, and approved this ________ day of _____________________,

20_________.

ATTESTED:

_______________________________ County Clerk

_______________________________ Chairman, County Commission

I, the undersigned qualified and acting clerk of Montgomery County, Alabama, do hereby certify that the above and foregoing is a true copy of a resolution lawfully passed and adopted by the County Commission of the County named therein, at a regular meeting of such Commission held on the

______day of ______________________, 20 _______, and that such resolution is of record in the Minute Book of the County.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the County on this

_________ day of ___________________, 20 ________.

_______________________________ County Clerk

SEAL

2-7

EXHIBIT M

CERTIFICATION FOR FEDERAL-AID CONTRACTS: LOBBYING

This certification is applicable to the instrument to which it is attached whether attached directly or indirectly with other attachments to such instrument.

The prospective participant/recipient, by causing the signing of and the submission of this Federal contract, grant, loan, cooperative AGREEMENT, or other instrument as might be applicable under Section 1352, Title 31, U. S. Code, and the person signing same for and on behalf of the prospective participant/recipient each respectively certify that to the best of the knowledge and belief of the prospective participant or recipient and of the person signing for and on behalf of the prospective participant/recipient, that:

a. No Federal appropriated funds have been paid or will be paid, by or on behalf of the prospective participant/recipient or the person signing on behalf of the prospective participant/recipient as mentioned above, to any person for influencing or attempting to influence an officer or employee of any Federal agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

b. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any Federal agency, a member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, or other instrument as might be applicable under Section 1352, Title 31, U. S. Code, the prospective participant/recipient shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U. S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

The prospective participant/recipient also agrees by submitting this Federal contract, grant, loan, cooperative agreement or other instrument as might be applicable under Section 1352, Title 31, U.S. Code, that the prospective participant/recipient shall require that the language of this certification be included in all lower tier subcontracts, which exceed $100,000 and that all such subrecipients shall certify and disclose accordingly.

EXHIBIT N

FUNDS SHALL NOT BE CONSTITUTED AS A DEBT

It is agreed that the terms and commitments contained herein shall not be constituted as a debt of the State of Alabama in violation of Article 11, Section 213 of the Constitution of Alabama, 1901, as amended by Amendment Number 26. It is further agreed that if any provision of this AGREEMENT shall contravene any statute or Constitutional provision of amendment, either now in effect or which may, during the course of this AGREEMENT, be enacted, then the conflicting provision in the AGREEMENT shall be deemed null and void.

When considering settlement of controversies arising from or related to the work covered by this AGREEMENT, the parties may agree to use appropriate forms of non-binding alternative dispute resolution.

TERMINATION DUE TO INSUFFICIENT FUNDS

a. If the agreement term is to exceed more than one fiscal year, then said agreement is subject to termination in the event that funds should not be appropriated for the continued payment of the agreement in subsequent fiscal years.

b. In the event of proration of the fund from which payment under this AGREEMENT is to be made, agreement will be subject to termination.

NO GOVERNMENT OBLIGATION TO THIRD PARTY CONTRACTORS

The STATE and COUNTY acknowledge and agree that, notwithstanding any concurrence by the Federal Government in or approval of the solicitation or award of the underlying contract, absent the express written consent by the Federal Government, the Federal Government is not a party to this contract and shall not be subject to any obligations of or liabilities to the STATE, COUNTY, or any other party (whether or not a party to that contract) pertaining to any matter resulting from the underlying contract.

The COUNTY agrees to include the above clause in each subcontract financed in whole or in part with Federal assistance provided to FHWA. It is further agreed that the clause shall not be modified, except to identify the subcontractor who will be subject to its provisions.

ELTON N. DEAN, SR.
CHAIRMAN

RONDA M. WALKER
VICE CHAIRMAN

DANIEL HARRIS, JR.
ISAIAH SANKEY
DOUG SINGLETON

A COUNTY OLDER THAN THE STATE

MONTGOMERY COUNTY COMMISSION

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

ESTABLISHED 1816

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

MEMORANDUM

DATE: July 18, 2017

TO: Sherrill Thomas, Finance Director

FROM: Terri Henderson, Revenue Manager Terri Henderson 07/18/2017
SD 7-18-17

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

Please see proposed Amended Resolution – Taxpayers Bill Of Rights attached that has been submitted to our office this week via email from Constance Walker with Haskell Slaughter Young & Gallion, 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 back on December 19, 2016. Many of these revisions are necessary to satisfy the requirements of Act No. 2017-415 (pursuant to SB316) which will apply to the new interest rate change that will be applicable to our sales, use, lodging and motor fuel taxes effective on August 1, 2017 and thereafter. This also includes the revisions necessary to satisfy the requirement of Act No. 2017-82 (pursuant to SB86) specific to Simplified Sellers Use Tax ("SSUT") laws.

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 24, 2017, or as soon as possible thereafter, for further discussion and consideration.

Thank you in advance for your assistance with this matter.

tah/attachment

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), 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 except as otherwise provided by law or by agreement entered into pursuant to lawful authority. However, nothing herein shall be construed to apply to the assessment of ad valorem taxes on real or personal property.

(3) Procedures exclusive. The Department shall not be subject to the declaratory judgment, declaratory ruling or contested case provisions of the Alabama Administrative Procedures Act, Chapter 22 of Title 41, Code of Alabama (1975).
CREDIT(S): Ala. Code § 40-2A-2 (1975).

SECTION II. DEFINITIONS.

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

(1) ALABAMA TAX TRIBUNAL. The Alabama Tax Tribunal as described in Ala. Code § 40-2B-1, et. seq.

(2) ASSOCIATE ALABAMA TAX TRIBUNAL JUDGE. An associate judge as defined in Ala. Code § 40-2B-2.

(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 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.

3-5

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

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

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

a. The Alabama Department of Revenue.

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

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

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

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

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

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

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

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

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

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

(33) STATE OF ALABAMA DEPARTMENT OF REVENUE, OR ADOR. The department of the State of Alabama principally responsible for the determination, assessment and

collection of taxes established by Title 40 of the Alabama Code.

(34) TAX. Any amount, including applicable penalty and interest, levied or assessed against a taxpayer and which the Department is required or authorized to administer under the provisions of resolutions of the Montgomery County Commission and Alabama law.

(35) TAXPAYER. Any person subject to or liable for any tax administered by the Department; any person required to file a return with respect to, or to pay, or withhold and remit any tax administered by the Department or to report any information or value to the Department; or any person required to obtain or holding any interest in any license, permit, or certificate of title issued by the Department, or any person that may be affected by any act or refusal to act by the Department, or to keep any records required by the Montgomery County Taxpayers Bill of Rights and Uniform Revenue Procedures Resolution or any other applicable law.

(36) TAX YEAR or TAXABLE YEAR. The calendar year.

(37) WHOLESALE SALE or SALE AT WHOLESALE. Any one of the following:
a. A sale of tangible personal property by wholesalers to licensed retail merchants, jobbers, dealers, or other wholesalers for resale and does not include a sale by wholesalers to users or consumers, not for resale.
b. A sale of tangible personal property or products, including iron ore, and including the furnished container and label of such property or products, to a manufacturer or compounder which enter into and become an ingredient or component part of the tangible personal property or products which the manufacturer or compounder manufactures or compounds for sale, whether or not such tangible personal property or product used in manufacturing or compounding a finished product is used with the intent that it becomes a component of the finished product; provided, however, that it is the intent of this section that no sale of capital equipment, machinery, tools, or product shall be included in the term "wholesale sale." The term "capital equipment, machinery, tools, or product" shall mean property that is subject to depreciation allowances for Alabama income tax purposes.
c. A sale of containers intended for one-time use only, and the labels thereof, when containers are sold without contents to persons who sell or furnish containers along with the contents placed therein for sale by persons.
d. A sale of pallets intended for one-time use only when pallets are sold without contents to persons who sell or furnish pallets along with the contents placed thereon for sale by persons.
e. A sale to a manufacturer or compounder, of crowns, caps, and tops intended for one-time use employed and used upon the containers in which a manufacturer or compounder markets his products.
f. A sale of containers to persons engaged in selling or otherwise supplying or furnishing baby chicks to growers thereof where containers are used for the delivery of chicks or a sale of containers for use in the delivery of eggs by the producer thereof to the distributor or packer of eggs even though containers used for delivery of baby chicks or eggs may be recovered for reuse.
g. A sale of bagging and ties used in preparing cotton for market.
h. A sale to meat packers, manufacturers, compounders, or processors of meat products of all casings used in molding or forming wieners and Vienna sausages even though casings may be recovered for reuse.
i. A sale of commercial fish feed including concentrates, supplements, and other feed ingredients when substances are used as ingredients in mixing and preparing feed for fish raised to be sold on a commercial basis.
j. A sale of tangible personal property to any person engaging in the business of leasing or renting tangible personal property to others, if tangible personal property is purchased for the purpose of leasing

or renting it to others under a transaction subject to the privilege or license tax levied in Article 4 of Chapter 12 of Title 40, Code of Alabama, against any person engaging in the business of leasing or renting tangible personal property to others.
k. A purchase or withdrawal of parts or materials from stock by any person licensed under Title 40, Code of Alabama, where parts or materials are used in repairing or reconditioning the tangible personal property of a licensed person, which tangible personal property is a part of the stock of goods of a licensed person, offered for sale by him, and not for use or consumption of a licensed person.
CREDIT(S): Ala. Code § 49-2A-3, Act 2014-146, § 3; Act 2016-406, § 1; Act 2015-535, § 1; Act 2017-415.

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; Act 2014-146, § 3.

SECTION V. COSTS OF EXAMINATION.

1. Montgomery County may not enter into any contract or arrangement for the examination of a taxpayer's books and records, written or otherwise, with a Private Auditing or Collecting Firm, if any part of the compensation or other benefits paid or payable to the Private Auditing or Collecting Firm is contingent upon or in any manner related to the amount of tax, license fee, interest, court cost, penalty, or any other item assessed against or collected from the taxpayer. Any such contract or arrangement if made or entered into, is void and unenforceable. Any assessment or preliminary assessment of taxes, license fees, penalties, court costs, interest or other items proposed or asserted by, or based upon the recommendation of, a Private Auditing or

3-12

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.

3-15

(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 Section 40-29-20 through Section 40-29-34, Code of Alabama (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 sales or use taxes, and any transient occupancy tax, the petition shall be filed jointly by the taxpayer who collected and paid over the tax to the department and the consumer/purchaser who paid the tax to the taxpayer. A direct petition may be filed by the taxpayer if the taxpayer never collected the tax from the consumer/purchaser, or if the tax has been credited or repaid to the consumer/purchaser by the taxpayer.

In the case of a petition for refund of sales, use, or lodgings taxes, or gasoline or motor fuel taxes, such petition must be filed jointly by the taxpayer who collected and paid over the tax to the Department and the consumer/purchaser who paid the tax to the taxpayer. A direct petition may be filed by the taxpayer if the taxpayer never collected the tax from the consumer/purchaser, or if the tax paid has been credited or repaid to the consumer/purchaser by the taxpayer.

(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.

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, 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. 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.

(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

3-27

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.
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).

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 or 40-2A-14 . 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 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 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.

(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.

(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, 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. **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. 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. 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 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. The requirements, restrictions, and penalties imposed by this section and § 40-2A-13 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.
CREDIT(S): Act 98-191, p. 297, § 5; Act 2016-406, § 1.

XIV. GASOLINE AND MOTOR FUELS

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.

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).

(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) Charges made for the use of ball rooms, dining rooms, club rooms, sample rooms, conference rooms, wedding chapels, or other space located on the premises of any place where rooms or other accommodations are offered for the use of travelers, tourists or other transients, are subject to the lodgings tax. The use by civic clubs or other similar organization of banquet halls, ball rooms, or club rooms, regularly for weekly or monthly meetings will be deemed continuous occupancy of such rooms or halls by such clubs or organizations, and the taxability of the charges therefor will be determined in accordance with paragraph 11(a) below.

(7) 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)

(8) 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)

(9) 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 shall be exempt from the state lodgings tax. The lodgings tax exemption provided in Ala. Code § 41-7A-45 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. (21 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 lese plan are exempt from lodgings tax. (Ala. Code § 34-27-65)

(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 Legislature including, but not limited to, those entities enumerated in Ala. Code § 40-9-12 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.

(10) 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.

(11) 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): Alabama Department of Revenue, 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 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 Department 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 the Department 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) All persons or companies, other than governmental entities as defined in Ala. Code § 40-9-60, 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 the Department.

(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 § 40-90-60 (1975); Ala. Code § 40-9-61 (1975); Ala. Code § 40-23-1 (1975).

SECTION XVII: SIMPLIFIED SELLER USE TAX REMITTANCE ACT.

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

(1) ELIGIBLE SELLER. An individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation, or other legal entity 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. Such 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 through an affiliate making retail sales at a physical business address in Alabama.

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

(3) SIMPLIFIED SELLERS USE TAX. The eight percent (8%) 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.

(4) 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.

(5) STATE. The State of Alabama.

(B) SIMPLIFED SELLERS USE TAX REIMTTANCE 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 the Commission.

(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.

(C) 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.

(D) 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. 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.

(E) 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.

(F) 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.

(G) DISPOSITION OF FUNDS.

(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 <u>Ala</u>. <u>Code</u> § 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) 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.

Notwithstanding, the language in the preceding subsection (b), the ADOR may initiate monthly distributions of the proceeds from the simplified sellers use tax paid to counties and municipalities.

(H) 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 pursuant 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).

(I) 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.

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 and/or lodgings taxes 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.

Terri Henderson

From: Glenda Tyree <gt@hsg-law.com>
Sent: Wednesday, July 12, 2017 10:21 AM
To: Terri Henderson
Cc: Constance Walker
Subject: TBOR
Attachments: 2017_07_12_10_19_37.pdf; 2016 TBOR changes 7-11-17 hilites.docx

Follow Up Flag: Follow up
Due By: Wednesday, July 12, 2017 12:00 PM
Flag Status: Flagged

Please see attached correspondence and TBOR document.

Glenda Tyree
Assistant to Constance C. Walker
Haskell Slaughter & Gallion, LLC
8 Commerce Street
Suite 1200
Montgomery, Alabama 36104
334-265-8573
334-264-7945 Fax
gt@hsg-law.com

3-44

Haskell | Slaughter
attorneys at law
Constance Caldwell Walker
ccw@hsg-law.com

Haskell Slaughter & Gallion, LLC
8 Commerce Street
Suite 1200
Montgomery, Alabama 36104
t 334.265.8573 | f 334.264.7945

July 12, 2017

Via Electronic Mail

Terri Henderson
Montgomery County Revenue Commissioner's Office
Post Office Box 4779
Montgomery, AL 36103

RE: TBOR.

Dear Terri:

Enclosed please find additional revisions to the TBOR based on my review of Act no. 2017-82, Ala. Code § 40-9-60 (1975), and the website information on the Voluntary Disclosure Program in your email correspondence.

At your request, I am providing the attached to you in WORD format.

Sincerely,

Constance Caldwell Walker

CCW/gt
Enclosure

3-45

Terri Henderson

From: Terri Henderson
Sent: Tuesday, July 11, 2017 8:54 AM
To: 'Glenda Tyree'
Cc: Constance Walker
Subject: RE: TBOR

Follow Up Flag: Follow up
Due By: Wednesday, July 12, 2017 10:00 AM
Flag Status: Flagged

Good Morning,

While reviewing the TBOR document for the proposed changes specific to Act 2017-415, think we also need to modify the SSUT section language specific to Act 2017-82 - Changes to SSUT law. For example, ADOR distribution to Counties will be changing from quarterly to monthly. I have attached a couple of links below to ADOR website. The first link is from ADOR S&U tax Division "What's New" section so you can see more about Act 2017-82 as well as other Acts the ADOR has listed that may also need to be added or changed in TBOR document as we work to get it updated. The second link is to the ADOR Alabama Voluntary Disclosure Program so you can review it again as well in case anything needs to be changed for our program as well. When done can we also get the revised document sent over in Word format?

http://revenue.alabama.gov/salestax/whatsnew.cfm

http://revenue.alabama.gov/analysis/voluntary-disclosure.cfm

Thanks for your assistance with this and just let me know if questions. When done would like to have revised document sent over in Word format.

Thanks,
Terri

-----Original Message-----
From: Glenda Tyree [mailto:gt@hsg-law.com]
Sent: Monday, July 10, 2017 5:18 PM
To: Terri Henderson <TerriHenderson@mc-ala.org>
Cc: Constance Walker <ccw@hsg-law.com>
Subject: TBOR

Please see attached correspondence and TBOR.

Glenda Tyree
Assistant to Constance C. Walker
Haskell Slaughter & Gallion, LLC
8 Commerce Street
Suite 1200
Montgomery, Alabama 36104

3-46

Terri Henderson

From:	Glenda Tyree <gt@hsg-law.com>
Sent:	Monday, July 10, 2017 5:18 PM
To:	Terri Henderson
Cc:	Constance Walker
Subject:	TBOR
Attachments:	DOC_20170710173918.pdf

Please see attached correspondence and TBOR.

Glenda Tyree
Assistant to Constance C. Walker
Haskell Slaughter & Gallion, LLC
8 Commerce Street
Suite 1200
Montgomery, Alabama 36104
334-265-8573
334-264-7945 Fax
gt@hsg-law.com

3-47

Haskell | Slaughter
attorneys at law
Constance Caldwell Walker
ccw@hsg-law.com

Haskell Slaughter & Gallion, LLC
8 Commerce Street
Suite 1200
Montgomery, Alabama 36104
t. 334 265 8573 | f 334 264 7945

July 10, 2017

Via Electronic Mail
Terri Henderson
Montgomery County Revenue Commissioner's Office
Post Office Box 4779
Montgomery, AL 36103

RE: TBOR proposed changes; Ala. Act 2017-415, interest rate change.

Dear Terri:

Enclosed please find proposed changes to Montgomery County's TBOR that take into account the changes set forth in Alabama Act 2017-415.

I have also reviewed Montgomery County's pamphlet that is sent to taxpayers, but I do not recommend any changes.

Sincerely,

CWalker

Constance Caldwell Walker

CCW/gt
Enclosure

Terri Henderson

From: Terri Henderson
Sent: Monday, June 26, 2017 2:20 PM
To: 'Constance Walker'
Subject: RE: Act 2017-415 - Interest Rates & Licenses

Hey Connie,

I had put a note on my calendar to check back with you about this today to pick backup from our discussion last week. I have our staff and some of the IT staff standing by to assist with pending form changes, website changes and for potential mail out of taxpayer notice. I should be in the office most of the afternoon. Please get back to me as soon as you can so we can clarify this further then work on TBOR doc changes afterwards.

Thanks,
Terri

From: Constance Walker [mailto:ccw@hsg-law.com]
Sent: Thursday, June 22, 2017 11:08 AM
To: Terri Henderson <TerriHenderson@mc-ala.org>
Subject: Re: Act 2017-415 - Interest Rates & Licenses

Ok

Sent from my iPhone

On Jun 22, 2017, at 10:58 AM, Terri Henderson <TerriHenderson@mc-ala.org> wrote:

> See below for ADOR email notice received today. Will plan to talk with you again by Monday. Thanks.
>
> **From:** Robbins, Wanda [mailto:Wanda.Robbins@revenue.alabama.gov]
> **Sent:** Thursday, June 22, 2017 10:06 AM
> **To:** Terri Henderson <TerriHenderson@mc-ala.org>
> **Subject:** Act 2017-415 - Interest Rates & Licenses
>
> **To:** **County and Municipal Governments:**
>
> **Subject:** **Act 2017-415 Relating to County and Municipal Allowable Interest Rate and Municipal Delivery Licenses and Issuance Fees**
>
> Act 2017-415 (http://revenue.alabama.gov/salestax/Act_2017-415.pdf), effective August 1, 2017, amends §11-3-11.3 and §11-51-208, removing the option for counties and municipalities to charge interest at the rate of one percent (1%) per month. The applicable interest rate to be charged by or due from the county/municipality shall be determined pursuant to §40-1-44, which links interest to the underpayment rate established quarterly by the United States Secretary of the Treasury under the authority of 26 U.S.C. §6621. The current quarterly interest rate is 4% APR (http://revenue.alabama.gov/salestax/interest.cfm).

3-49

Terri Henderson

From: Terri Henderson
Sent: Tuesday, June 13, 2017 4:55 PM
To: Constance Walker (ccw@hsg-law.com)
Subject: ACT 2017-415
Attachments: Copy of ACT 2017-415.PDF

Follow Up Flag: Follow up
Due By: Sunday, June 25, 2017 11:00 AM
Flag Status: Flagged

Connie,

Please see attached. It appears this new ACT (law) will amend §11-3-11.3 and change our existing 1% per month delinquent interest rate effective August 1, 2017 to the interest rate pursuant to Section 40-1-44 (same as the State). As such, we will need to work to revise our Taxpayers Bill of Rights (TBOR) documents, tax forms and tax notices accordingly. We also need to determine if a notice of this change will need to be provided to our taxpayers 30 days ahead of August 1 effective date, and if so will a notice posted on our website be sufficient, or will notice need to be mailed out. Please review this and let me know a time either later this week or early next week that you will be available for us to discuss this further.

Thanks,

Terri A. Henderson, CRE, Revenue Manager
Montgomery County Commission
Tax & Audit Department
P.O. Box 4779
Montgomery, AL 36103-4779
Phone: 334-832-1698
FAX: 334-832-1223

3-50

VERNON BARNETT
Commissioner

State of Alabama
Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

JOE W. GARRETT, JR.
Deputy Commissioner
CURTIS E. STEWART
Deputy Commissioner
BRENDA R. COONE
Deputy Commissioner
MICHAEL D. GAMBLE
Deputy Commissioner

June 21, 2017

NOTICE

Act 2017-415 Relating to County and Municipal Allowable Interest Rate and Municipal Delivery Licenses and Issuance Fees

Act 2017-415 (http://revenue.alabama.gov/salestax/Act_2017-415.pdf), effective August 1, 2017, amends §11-3-11.3 and §11-51-208, removing the option for counties and municipalities to charge interest at the rate of one percent (1%) per month. The applicable interest rate to be charged by or due from the county/municipality shall be determined pursuant to §40-1-44, which links interest to the underpayment rate established quarterly by the United States Secretary of the Treasury under the authority of 26 U.S.C. §6621. The current quarterly interest rate is 4% APR (http://revenue.alabama.gov/salestax/interest.cfm).

To comply with this change, the ONE SPOT system will be updated so that any delinquent non-state administered (NSA) local taxes filed through ONE SPOT (MAT) where interest is currently being calculated at the 1% per month rate will continue to be calculated at 1% per month through July 31, 2017, after which the interest will be calculated at the "State rate" (linked to the Federal rate pursuant to §40-1-44) from August 1, 2017 through the filing of the delinquent tax.

EXAMPLES:

Prior to August 1, 2017 a county charges interest at 1% per month.

- The county return due June 20, 2017 is filed/paid at 2:20pm on September 15, 2017.

  The combined interest calculation will be at the old 1% per month rate for the time period of June 21-July 31 and then at the "State rate" from August 1 through September 15.

- The county return due August 21, 2017 is filed/paid at 2:20pm on October 15, 2017.

  Interest calculation will be at the "State rate" from August 22 through October 15.

The act also amends §11-51-194 regarding delivery licenses and issuance fees.

July 20, 2017

MEMORANDUM

TO: Montgomery County Commission

FROM: Lamar Allen
General Services Director

SUBJECT: Support Services Vehicles

Support Services has five trucks ranging in age from 9 to 21 years. Two of the newer vehicles, 2002 Dodge Ram and 2005 Ford, are parked pending estimated repairs of $14,000. I do not recommend repairing, nor do our service providers. The two trucks can be replaced at a cost of $61,000 under State contract.

One of these trucks is used by Grounds to haul mowers and other equipment and is **critical** to our operations in the peak of mowing season. I request authorization to purchase two new trucks under State contract at an approximate cost of $61,000.

Attachment

July 20, 2017

MEMORANDUM

TO: Montgomery County Commission

FROM: Florence M. Cauthen
Deputy Administrator

SUBJECT: Annex II Retaining Wall Bid Award

Per the recommendation of Goodwyn, Mills and Cawood Professional Engineer Max Vaughn, I request that the contract for repair of the Annex II retaining wall be awarded to David Bulger, Inc. (DBI)

DBI was the sole bidder on the project and submitted a bid of $192,744.68. Two adjoining property owners have engaged DBI to extend the retaining wall repair to the south wall. As a result of the expanded scope of work, DBI negotiated a reduction in total bid price of $7.500 and included in that price all costs associated with Geotechnical testing (estimated at $12,000.)

I request that award of the negotiated bid of $185,244.68 and related contracts be placed on the next agenda.

Attachment

DAVID BULGER, INC.
3904 BIRMINGHAM HIGHWAY
MONTGOMERY, AL 36108
P. 334.264.0450 F.334.264.1901

July 19, 2017

Max Vaughn, P.E.
Goodwyn, Mills, Caywood
2660 EastChase Lane
Suite 200
Montgomery, AL 36117

Dear Mr. Vaughn,

This letter serves as an amendment to the bid document submitted by David Bulger, Inc. (D.B.I) on June 8th, 2017 pertaining to the *S. Perry & Washington Ave. Retaining Wall Improvements* project.

Contingent to the increase in the overall scope of work, resulting from the owners of adjoining properties contractual obligation to continue the proposed retaining wall, D.B.I. amends the initial bid of One Hundred & Ninety Two Thousand, Seven Hundred Forty Four Dollars and Sixty Eight Cents ($192,744.68) with Montgomery County as follows;

- Negotiated reduction in total bid price of $7,500.00
- D.B.I. to include in scope of project all costs associated with Geotechnical testing.

Sincerely,

Gareth Evans,
Vice President

Enclosure: Bid Form

4. "coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the bidding process or affect the e execution of the Contract.

ARTICLE 5 – BASIS OF BID

5.01 Bidder will complete the Work in accordance with the Contract Documents for the following price(s):

Item	Qty.	Unit	Description	Total Price
1	1	LS	Lump Sum Bid shall include mobilization, demolition, erosion control, traffic control, retaining wall, excavation, grading, asphalt paving and any other item shown or referenced in the plans and specifications.	$ 185,244.68
			TOTAL BID	$ 185,244.68

Bidder acknowledges that (1) each Bid Unit Price includes an amount considered by Bidder to be adequate to cover Contractor's overhead and profit for each separately identified item, and (2) estimated quantities are not guaranteed, and are solely for the purpose of comparison of Bids, and final payment for all unit price Bid items will be based on actual quantities, determined as provided in the Contract Documents.

Bonds required under Paragraph 6.01 of the General Conditions will be based on the Contract Price.

Total number of calendar days to substantially complete the Work: 60 days.

Liquidated Damages Rate (from Agreement): $500.00/day.

Bonds required under Paragraph 6.01 of the General Conditions will be based on the Contract Price.

ARTICLE 6 – TIME OF COMPLETION

6.01 Bidder agrees that the Work will be substantially complete within 60 calendar days after the date when the Contract Times commence to run as provided in Paragraph 4.01 of the General Conditions, and will be completed and ready for final payment in accordance with Paragraph 15.06 of the General Conditions within 70 calendar days after the date when the Contract Times commence to run.

6.02 Bidder accepts the provisions of the Agreement as to liquidated damages.

ARTICLE 7 – ATTACHMENTS TO THIS BID

7.01 The following documents are submitted with and made a condition of this Bid:

A. Required Bid security;

B. List of Proposed Subcontractors;

C. List of Proposed Suppliers;

D. List of Project References;

GOODWYN | MILLS | CAWOOD

July 19, 2017

Mr. Elton N. Dean, Sr.
Chairman
Montgomery County Commission
101 S. Lawrence Street
Montgomery, AL 36104

RE: **S. PERRY STREET & WASHINGTON AVENUE RETAINING WALL IMPROVEMENTS FOR THE MONTGOMERY COUNTY COMMISSION GMC PROJECT NO. CMGM-160086**

Dear Mr. Dean:

Goodwyn, Mills & Cawood, Inc. has reviewed the bid submitted on June 8, 2017 for the referenced project.

The sole bidder was David Bulger, Inc. from Montgomery, AL. Goodwyn, Mills & Cawood, Inc. recommends award of the contract to David Bulger, Inc. in the amount of $185,244.68. We have enclosed a bid tabulation for your files.

If the award is made, please sign the three (3) copies of the Notice of Award and return all copies to our office for further processing as soon as possible.

Should you have any questions, please call.

Sincerely,

Max Vaughn, P.E.

MV:pd

Enclosures

xc: Mr. Donnie Mims; Montgomery County Commission
Mrs. Florence Cauthen, Deputy Admin.; Montgomery County Commission
File CMGM160086 BD

GOODWYN, MILLS AND CAWOOD, INC.
2660 EastChase Lane, Suite 200
Montgomery, AL 36117
Tel 334.271.3200 Fax 334.272.1566
GMCNETWORK.COM

ARCHITECTURE ENGINEERING ENVIRONMENTAL GEOTECHNICAL INTERIOR DESIGN LANDSCAPE PLANNING SURVEYING TRANSPORTATION

5-4

TABULATION OF BIDS
S. PERRY STREET & WASHINGTON AVENUE
RETAINING WALL IMPROVEMENTS
FOR THE MONTGOMERY COUNTY COMMISSION
GMC PROJECT NO. CMGM-160086
BID OPENING: THURSDAY, JUNE 8, 2017 @ 10:00 A.M.

Item	Qty.	Unit	Description	David Bulger, Inc. Montgomery, AL Total Price
1	1	LS	Lump Sum Bid shall include mobilization, demolition, erosion control, traffic control, retaining wall, excavation, grading, asphalt paving and any other item shown or referenced in the plans and specifications.	$ 185,244.68
			TOTAL BID	$ 185,244.68

To the best of our knowledge, this bid is accurately tabulated and was accepted in accordance with applicable regulations.

Max E. Vaughn, PE, Alabama License No. 28783

5-5

EJCDC

NOTICE OF AWARD

Date of Issuance:

Owner: Montgomery County Commission

Owner's Contract No.:

Engineer: Goodwyn, Mills & Cawood, Inc.

Engineer's Project No.: CMGM-160086

Bidder: David Bulger, Inc.

Contract Name: S. Perry St. & Washington Ave. Retaining Wall Improvements

Bidder's Address: 3904 Birmingham Hwy.
Montgomery, AL 36108

TO BIDDER:

You are notified that Owner has accepted your Bid dated [bid opening of June 8, 2017] for the above Contract, and that you are the Successful Bidder and are awarded the Contract.

The Contract Price of the awarded Contract is: $185,244.68

[3] unexecuted counterparts of the Agreement accompany this Notice of Award.

You must comply with the following conditions precedent within 15 days of the date of receipt of this Notice of Award:

1. Deliver to Engineer [3] counterparts of the Agreement, fully executed by Bidder.
2. Deliver with the executed Agreement(s) the Contract security *[e.g., performance and payment bonds]* and insurance documentation as specified in the Instructions to Bidders and General Conditions, Articles 2 and 6.

Failure to comply with these conditions within the time specified will entitle Owner to consider you in default, annul this Notice of Award, and declare your Bid security forfeited.

Within ten days after you comply with the above conditions, Owner will return to you one fully executed counterpart of the Agreement, together with any additional copies of the Contract Documents as indicated in Paragraph 2.02 of the General Conditions.

Owner: MONTGOMERY COUNTY COMMISSION

By: Elton N. Dean, Sr.
Title: Chairman

Contractor: DAVID BULGER, INC.

By: David Bulger
Title: President

5-6

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

July 20, 2017

MEMORANDUM

TO: Montgomery County Commission

FROM: Donald L. Mims DLM
County Administrator

SUBJECT: Memorandum of Understanding regarding Parking Deck Located at 100 South Perry Street

On July 10, 2017, the County Commission approved a Purchase and Sale Agreement with JP 25 Washington, LLC regarding a parking deck facility and underlying real estate located at 100 South Perry Street, Montgomery, Alabama

Attached is a Memorandum of Understanding (MOU) between the Montgomery County Commission and the City of Montgomery concerning the acquisition of the parking deck located at 100 South Perry Street, in which the City would own 125 parking spaces and the County Commission would own 171 parking spaces. The MOU addresses the issues of ownership, renovation, and operation of the parking deck.

I am requesting that the County Commission place this MOU on the next agenda.

/tn

Attachment

MEMORANDUM OF UNDERSTANDING

This **MEMORANDUM OF UNDERSTANDING** ("Agreement") is entered into this day _____ of July 2017, between the City of Montgomery ("City") and the Montgomery County Commission ("Commission") collectively referred to as Parties.

WHEREAS, over the last several years, the City and Commission jointly worked to identify areas in government to share cost and increase efficiency and effectiveness in delivery of government services, and

WHEREAS, there is a parking deck located at 100 South Perry Street that is on the market and the City and the Commission have determined that it would be mutually beneficial to acquire this facility, and

WHEREAS, after researching the feasibility, the City and Commission agree to acquire the property, and

WHEREAS, after discussing the acquisition, representatives from these governmental entities came to a consensus on the following major points concerning this transaction:

1) The City would get 125 spaces and the Commission 171 (including the 59 currently rented by Capell Howard);
2) The ownership percentages will be Commission 57.8% and City 42.2%;
3) The cost of the deck will be approximately $425,000;
4) Renovation and start-up costs will be in the range of $775,000 – total cost of project approximately $1,200,000;
5) The City and Commission will split ongoing maintenance expenses based on their ownership percentages above;
6) If the City and Commission wish to rent any of their spaces, they will be responsible for collecting their rent (the City can discuss handling this for the Commission for a fee);
7) The Commission will handle the sanitation/clean-up of the deck and the City will handle the maintenance calls (i.e. entry/exit arm malfunction);
8) The City will get an estimated price from a parking management company for the issuance/maintenance of fobs for the Deck. The City and Commission will decide who will administer and the other will pay based on the City's findings (i.e. either the Police Department will administer for the City and the Commission will pay the City 57.8% of the total cost or the Sherriff's Office will administer and the City will pay the Commission 42.2% of the total cost);
9) The City and County Attorneys will determine an appropriate form of ownership (i.e. partnership or Authority) and the necessary documentation;

10) The Commission will take the lead in purchasing the facility and overseeing/paying for the renovation. Once completed, the Commission will contribute the facility to the new structure and the City would pay the Commission 42.2% of the total cost.

NOW THEREFORE, the Parties agree to the following:

1. The City and the Commission agree to the acquisition of the parking deck located at 100 South Perry Street in accordance with the major points 1 through 10 listed above, subject to the findings disclosed during a due diligence period provided in the purchase and sale process and the subsequent decision not to purchase the property.

2. **Agreement Period.** The term of this Agreement shall be for a term of three years commencing at the date of execution by the authorized representatives from both governing entities.

3. **Previous Agreements.** This Agreement is the entire Agreement and supersedes all prior collateral communications and agreements of the Parties relating to the subject matter. This Agreement may be amended only by written modification duly executed by each party's authorized representatives.

WHEREFORE, the Parties have executed this Agreement as of the date of the signatures.

Todd Strange, Mayor
City of Montgomery

Elton N. Dean, Sr., Chairman
Montgomery County Commission

Witness

Witness

8/5 2017
APPROVED AS TO FORM
City Attorney

6-3

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

DANIEL HARRIS, JR.
ISAIAH SANKEY
DOUG SINGLETON

MONTGOMERY COUNTY COMMISSION EST. 1816

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

July 6, 2017

MEMORANDUM

TO: Montgomery County Commission

FROM: Donald L. Mims DLM
County Administrator

SUBJECT: Payment of Professional Dues

For many years, Elected Officials and Supervisors have authorized the payment of professional dues for employees who were attorneys or Certified Public Accountants.

As a CPA, I attend Continuing Professional Education courses regarding changes in governmental accounting standards. Membership in the Alabama Society of CPAs and the American Institute of Certified Public Accountants allows the county to receive discounts on CPE courses up to $80 per course.

These courses have helped me stay current on governmental accounting standards that the Examiners of Public Accounts utilize in their audit of the County Commission.

I am requesting for the County Commission to authorize payment or reimbursement to Donald L. Mims for the 2017-2018 professional dues to the Alabama Society of CPAs ($190.00) and the America Institute of Certified Public Accountants ($265.00).

Should you have any questions, please contact me.

/tn

Attachment

MEMORANDUM

TO: Donald L. Mims, County Administrator

FROM: Myrtle Singleton, Purchasing Manager mrs

DATE: July 18, 2017

RE: Contract No. 51901-16B-028
Pest Control Services

I request that the attached Amendment No. 1 to Knox Pest Control contract for pest control services be considered for approval on a future agenda.

Amendment No. 1 will allow the contract to be extended for one (1) year, beginning September 1, 2017 and ending on August 31, 2018.

Knox Pest Control would like to increase pricing by 1.129% in accordance with the terms of the contract. All other provisions of the contract shall remain the same.

This contact extension has been coordinated with Derrick Cunningham, Sheriff and Lamar Allen, General Services Director.

Attachment

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

Amendment
To
Contract # 51901-16B-028

Amendment No. 1

Contract with Knox Pest Control for Pest Control Services is hereby extended for one (1) year, beginning September 1, 2017 and ending August 31, 2018.

Prices will increase by 1.129%, in accordance with the contract.

All other provisions of the contract remain the same.

WITNESS: KNOX PEST CONTROL

_______________________ BY: _______________________________

TITLE: _______________________________

WITNESS: MONTGOMERY COUNTY COMMISSION

_______________________ BY: _______________________________

TITLE: _______________________________

8.2

MEMORANDUM

TO: Donald L. Mims, County Administrator

FROM: Tammy Turner, Buyer II TT

DATE: July 19, 2017

RE: Invitation to Bid No. 53101-17B-021
Clearing Drainage Easements in Selbrook Subdivision

Request that approval of award on the above referenced Invitation to Bid to the only bid received TCB Construction Company, Inc., for $89,446.00, be placed on a future agenda. (Copy of spreadsheet attached.)

Coordination of award made with George Speake, County Engineer.

Attachment

Purchasing Department
Montgomery County Commission

ABSTRACT FOR BIDS:				BID # 1		BID # 2		BID # 3		BID # 4		BID # 5	
INVITATION TO BID NO: 53101-17B-021				TCB Construction Co. 5913 Hwy. 53 Poplarville, MS 39470 Attn: Jennifer Fagan (228)255-1141									
DATE ISSUED: JUNE 25, 2017													
DATE OPENED: JULY 18, 2017													
ENGINEERING DEPARTMENT													
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	Clearing - 40 ft.	Ea	1	$4,100.00	$4,100.00								
	Wide Drainage												
	Easement												
2	Clearing - 30 ft.	Ea	1	$7,380.00	$7,380.00								
	Wide Drainage												
	Easement												
3	Clearing - 20 ft.	Ea	1	$69,912.00	$69,912.00								
	Wide Drainage												
	Easement												
4	Clearing - 15 ft.	Ea	1	$2,330.00	$2,330.00								
	Wide Drainage												
	Easement												
5	Clearing - 10 Ft.	Ea	1	$5,724.00	$5,724.00								
	Wide Drainage												
	Easement												
TOTAL BID AMOUNTS					$89,446.00								

Notes: 4 VENDORS ATTENDED MANDATORY PRE-BID MEETING

9-2

POSITION FILL REQUEST- UNBUDGETED

DEPARTMENT: Information Systems

DEPARTMENT HEAD: Lou Ialacci

SUPERVISOR: Alfred Jones

POSITION INFORMATION:

Position Title: Public Administration Intern

Position Number: 220186001

Pay Grade: A04 Pay Range: $28,765

Proposed Effective Date: August 8, 2017

Type of Hire: (✓) New ( ) Promotional

Type of Appointment: ( ) Permanent (✓) Temporary

JUSTIFICATION:

Temporary help to remove old voice and data cabling and assist with the installation of current technology cabling and equipment to increase bandwidth for security of County buildings and the Sheriff's Office network/infrastucture.

Lou Ialacci Date July 10,2017

Department Head

FINANCIAL IMPACT:

The current IT budget has a position vacancy which will cover the $3,600 estimated cost.

Sherrill Thomas Date July 10, 2017

Finance Director

ADMINISTRATIVE REVIEW/COMMENTS:

____________________ Date ________

County Administrator

Revised 12/14/2016

POSITION FILL REQUEST- UNBUDGETED

DEPARTMENT: Support Services

DEPARTMENT HEAD: Lamar Allen

SUPERVISOR: Pat Litchfield

POSITION INFORMATION:

Position Title: Groundskeeper

Position Number: 260735029

Pay Grade: S06 Pay Range $27,921 - $41,718

Proposed Effective Date: 8/7/2017

Type of Hire: (☐) New (☑) Promotional

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

JUSTIFICATION:

Keith Smith was hired as a Service Maintenance Worker II in training as a Groundskeeper. He has completed training and his position should be upgraded to a Groundskeeper.

Lamar Allen
Department Head

Date 7/17/2017

FINANCIAL IMPACT:

The 2017 budget will cover the cost through savings from two vacant positions.
The 2018 budget increase will be approximately $1,200.

Sherrill Thomas
Finance Director

Date 7/17/2017

ADMINISTRATIVE REVIEW/COMMENTS:

County Administrator

Date

Revised 12/14/2016

June 15, 2017

MEMORANDUM

TO: Montgomery County Commission

FROM: Florence M. Cauthen
Deputy Administrator

SUBJECT: Vehicle Maintenance Shop Bid Award

Per the recommendation of Architect Barry Robinson, I request that the contract for construction of a vehicle maintenance shop on Terminal Road be awarded to the low bidder Central Contracting, Inc., with a base bid of $1,605,000 plus unit pricing of $25.00 per cubic yard for undercut and replacement of existing fill soil and $9.00 per square yard for geotextile stabilization fabric.

I request that award of the bid to Central Contracting, Inc., and related contracts be placed on the next agenda.

Attachment

Robinson and Associates Architecture, Inc.

906 South Perry Street
Montgomery, AL 36104
(334) 269-5590
(334) 269-0556 Fax

AIA # 30146597
NCARB # 50419

Licensed In:
Alabama # 4672
Florida # 16588
Georgia # 9606
Mississippi # 3247

June 8, 2017

Lamar Allen, Director General Services
Montgomery County Commission
Via: Hand Deliver

RE: Montgomery County Commission Sheriff Maintenance Shop-Montgomery, Alabama
(Recommendation Letter) –R&AA Project # 16-001

Mr. Allen,

We have reviewed the proposed bid by Central Contracting Inc. and recommend that their bid be accepted for the work required as delineated in the construction documents for the above captioned project. I have reviewed the project budget and recommend the following resources be allocated for construction.

$ 1,605,000.00(Base Bid)
$ 27,800.00 ADD ALTERNATE #1(optional)
$25.00/ Cubic yard (Undercut and replacement of existing fill soil-Unit price)
$9.00/ Square yard (Geotextile Stabilization Fabric-Unit price)

We ask that you immediately issue a letter of award to Central Contracting, Inc. and cc me. This will release the contractor and Robinson & Associates to start the contract process.

Please do not hesitate to contact me should you have any questions, comments or desire to discuss.

Sincerely,

Wm. Barry Robinson, AIA
Robinson and Associates Architecture, Inc.

12-2

CERTIFIED TABULATION OF BIDS

RAA PROJECT No. 16-001

PROJECT: MONTGOMERY COUNTY COMMISSION
SHERIFF MAINTENANCE SHOP
Montgomery, Alabama

AS TABULATED BELOW, BIDS WERE RECEIVED:
DATE: JUNE 8, 2017 TIME 2:00 PM
PLACE: Montgomery County Commission
101 South Lawrence Street, Montgomery, AL 36104

CONTRACTOR	LICENSE NO.	SURETY	BASE BID	ADD ALT #1	UNIT PRICES	REMARKS
Bullard-Cook, Inc. John Bullard 624 South Perry Street Montgomery, AL 36104 (334)356-4271 bids@bullardcook.com						DID NOT SUBMIT BID
Central Contracting, Inc. Ryan McGraw 205 Jeanett Barrett Blvd Wetumpka, AL 36092 (334)567-2400 ryan@centralcontractinginc.com	15592	Fidelity and Deposit Company of Maryland	$1,605,000.00	$27,800.00	$25.00 C.Y. $9.00 S.Y.	
CRL-Lovelady Construction, LLC Fran L. Bruner 890 Ravenwood Drive Selma, AL 36701 (334)418-8187 fran@crllovelady.com	41819	Hartford Fire Insurance Company	$1,714,000.00	$23,000.00	$22.00 C.Y. $7.70 S.Y.	Deduct from Base Bid -$30,000.00
Construction One, Inc. John Palmer 1702 Forest Avenue Montgomery, AL 36106 (334)834-7180 jrpalmer@charter.net	11539	Travelers Casualty and Surety Company of America	$1,622,277.00	$28,764.00	$25.00 C.Y. $10.00 S.Y.	

12-3

CONTRACTOR	LICENSE NO.	SURETY	BASE BID	ADD ALT #1	UNIT PRICES	REMARKS
Frasier-Ousley Construction David Ousley 1105 Singleton Drive Selma, AL 36701 (334)872-3496 dousley@frasier-ousley.com	9207	The Ohio Casualty Insurance Company	$1,688,400.00	$26,500.00	$22.00 C.Y. $8.00 S.Y.	
Holley Henley Builders, Inc. Hoyt Henley P.O. Drawer 210097 Montgomery, AL 36121 (334)272-2988 hoyt@holleyhenley.com	8465	FCCI Insurance Company	$1,684,000.00	$39,380.00	$20.00 C.Y. $5.00 S.Y.	
Steve Odom Construction, Inc. Randy Odom 388 Bozie Road Deatsville, AL 36022 (334)361-8035 krodom86@gmail.com	21135	United Fire & Casualty Company	$1,661,000.00	$26,000.00	$22.00 C.Y. $9.00 S.Y.	
Wyatt Sasser Construction Timmy Walker 28007 Babbie Road Andalusia, AL 36421 (334)493-4348 timmywalker87@gmail.com	48893	U.S. Specialty Insurance Company	$1,674,000.00	$11,000.00	$25.00 C.Y. $9.00 S.Y.	

I certify that the above bids were received sealed and were publicly opened and read aloud at the time and place indicated and that this is a true and correct tabulation of all bids received for this project.

Sworn and subscribed before me this 8th day of June 2017

L.S.
Notary Public

By: ROBINSON & ASSOCIATES ARCHITECTURE, INC.
Typed or printed Name and title of Architect or Engineer

Signature

12-4

THE SCOTT AND ZELDA FITZGERALD MUSEUM

"THEY BELONG TO THE WORLD"

July 18, 2017

Via Hand-delivery and email 7/18/17

Mr. Elton Dean	eltondean@mc.ala.org
Mr. Dan Harris	doneharris@mc.ala.org
Ms. Ronda Walker	rondawalker@mc.ala.org
Mr. Isaiah Sankey	isaiahsankey@mc.ala.org
Mr. Doug Singleton	dougsingleton@mc.ala.org
Mr. Donnie Mims	donaldmims@mc.ala.org
Mr. Tommy Gallion	ttg@hsg-law.com

Dear Commissioners, Donnie and Tommy:

The Scott and Zelda Fitzgerald Museum, its directors and officers, and the general public that it serves, remain very, very grateful to you for your generous financial contributions of last year. They were very helpful.

We are well into the next year, and the Museum continues to draw many people and tourists from all over the United States, and from abroad, who might not otherwise come to Montgomery.

As said many times before, Montgomery's Fitzgerald Museum is the only museum anywhere in the world for these two internationally renowned literary icons, F. Scott Fitzgerald, and his Montgomery-born-and-raised wife Zelda Sayre Fitzgerald. On the other hand, contemporary author Ernest Hemingway has four museums, including one in Cuba, another in Key West, and poet Edgar Allen Poe has three.

Thus, Montgomery's museum is a unique asset in the literary world and helps make Montgomery an "American literary center" (good for the public image and good for attracting business). The museum is also the center of the growing Southern Literary Trail.

We need your help, and we need it now, to preserve and protect this crown jewel for Montgomery.

Mailing Address: P.O. Box 64 • Montgomery, AL 36101 • 334.264.4222 • 334.262.1911
Physical Address: 919 Felder Ave. • Montgomery, AL 36106
thefitzgeraldmuseum@gmail.com • http://thefitzgeraldmuseum.org

"They Belong to the World"

13-1

We need your help, and we need it now, to preserve and protect this crown jewel for Montgomery.

Yes, we collect a $10 donation for admission from people seeing the museum, and the traffic now is greater than ever. And soon we will be collecting more from the conversion/restoration of a second floor apartment C into an Airbnb unit. The goal is to eventually have that apartment available for a writer-in-residence to use, and support the local economy of Cloverdale.

However, this year's Annual Gala only netted ½ of what the previous year's did, and thus below expectations.

Why do we need your help now? There are four major financial needs, and no endowment. The **first** is for (a) **operational costs**… the costs of our executive directors of other utilities, insurance, security costs, etc., (b) The **second** is for the **costs of maintenance** of a 112 year old, 8,500 square foot house; (c) The **third** is for the **acquisition costs of artifacts and memorabilia**; (d) The **fourth** are literary costs, namely of annual literary contests and a poetry contest; and the cost of our prestigious annual Fitzgerald Museum Prize for Excellence in Writing, which goes to a deserving Alabama book writer[1]. All this helps stimulate literary revival and good writing locally and state-wide.

We surely hope you can help us substantially this year, and very soon.

Sincerely,

Sara Powell

Sara Powell

Sincerely,

Julian L. McPhillips

JMcP/vtb
Cc: Fitzgerald Museum Board of Directors

[1]This year's winner, Katherine Clark of Birmingham, will be receiving her award this Sunday night, July 23, 2017 at 4:00pm, and we hope some of you can make it to the reception and award event.

13-2

extension
ALABAMA A&M & AUBURN UNIVERSITIES

Montgomery County Extension Office
5340 Atlanta Highway
Montgomery, Alabama 36109
Phone: 334.270.4133

Monday, July 17, 2017

Montgomery County Commission
PO Box 1667
Montgomery, AL 36102

Dear County Commission:

The Alabama Cooperative Extension System Urban Affairs, New & Nontraditional Programs will host the **2017 Successful Aging Initiative (SAI)** on **Thursday, October 5, 2017**. This one-day senior conference themed **"ABCs of Aging"** will take place at the **Mureal Crump Senior Center** in **Montgomery, Alabama** for approximately 300 older adults and caregivers in Montgomery County.

Through the Successful Aging Initiative, Extension county offices have tackled timely issues on legal matters, health, nutrition, relationships, housing, transportation, and grandparents as caregivers just to name a few. As we celebrate aging, we recognize a growing generation of elderly adults means a greater demand for policies, programs and services to meet their needs. Our efforts are particularly directed at customizing information to address the needs of seniors at various stages of life.

We are asking your consideration to financially support the 2017 SAI with $2,000.00 to help provide healthy snacks and a lunchtime meal. In lieu of charging seniors a registration fee for SAI, sponsor contributions are vital in determining the degree of services and activities offered during the conference. Your support assists ACES in providing needed education and information to Montgomery County's senior population.

A fact sheet is enclosed for your review. Please plan to join us on Thursday, October 5, 2017 for the Montgomery County Successful Aging Initiative.

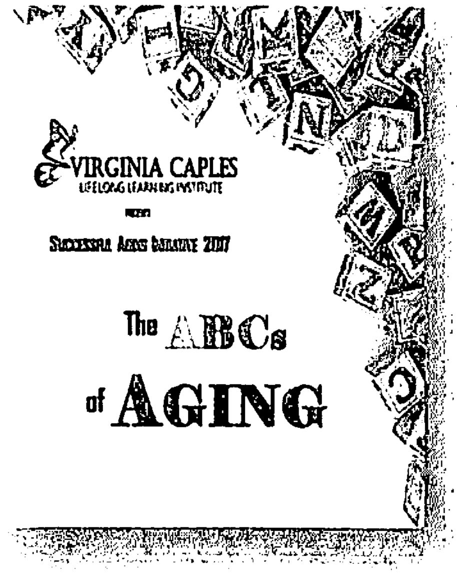
Thanks for your consideration shown to this request.

Sincerely,

Jimmy D. Smitherman
County Extension Coordinator

Danielle D. Rudolph
Danielle D. Rudolph, *SAI Chair*
Urban Regional Extension Agent

SUCCESSFUL *Aging*
INITIATIVE



MONTGOMERY COUNTY
THURSDAY, OCTOBER 5, 2017

The Alabama Cooperative Extension System's Urban Affairs and New Nontraditional Programs unit has partnered with a numerous partners to deliver educational and training programs designed to address issues relevant to aging/dementia and associated health, financial and legal education. These collaborative efforts are called the ***Successful Aging Initiative***.

As the life span of the elder generation increases, nearly every aspect of our society will be affected, including health care, leisure time, family relationships, housing arrangements, societal connections, and economic considerations. The top three concerns about aging suggest that respondents are most concerned with maintaining their independence. Young older adults ("baby boomers") are more proactive, diverse, better educated and health conscious; and, express financial concerns about not having enough money to stay in their homes. As citizens live longer, health, legal and financial issues are often interrelated and will also increase.

Therefore, this **FREE** one-day conference, the ***Successful Aging Initiative***, is designed to address the needs and concerns of older adults. Presenters will give easy-to-understand information and resources designed to help older adults make informed decisions, to maintain independence, to play active roles in society, and to improve the quality of life for themselves and their families.

Who Should Attend: Older adults (50+), Baby Boomers, family members, caregivers, social workers, ministers, church administrators, and others who regularly handle aging issues should plan to attend.

Where: Mureal Crump Senior Center • 1750 Congressman Dickinson Drive, Montgomery, AL 36109

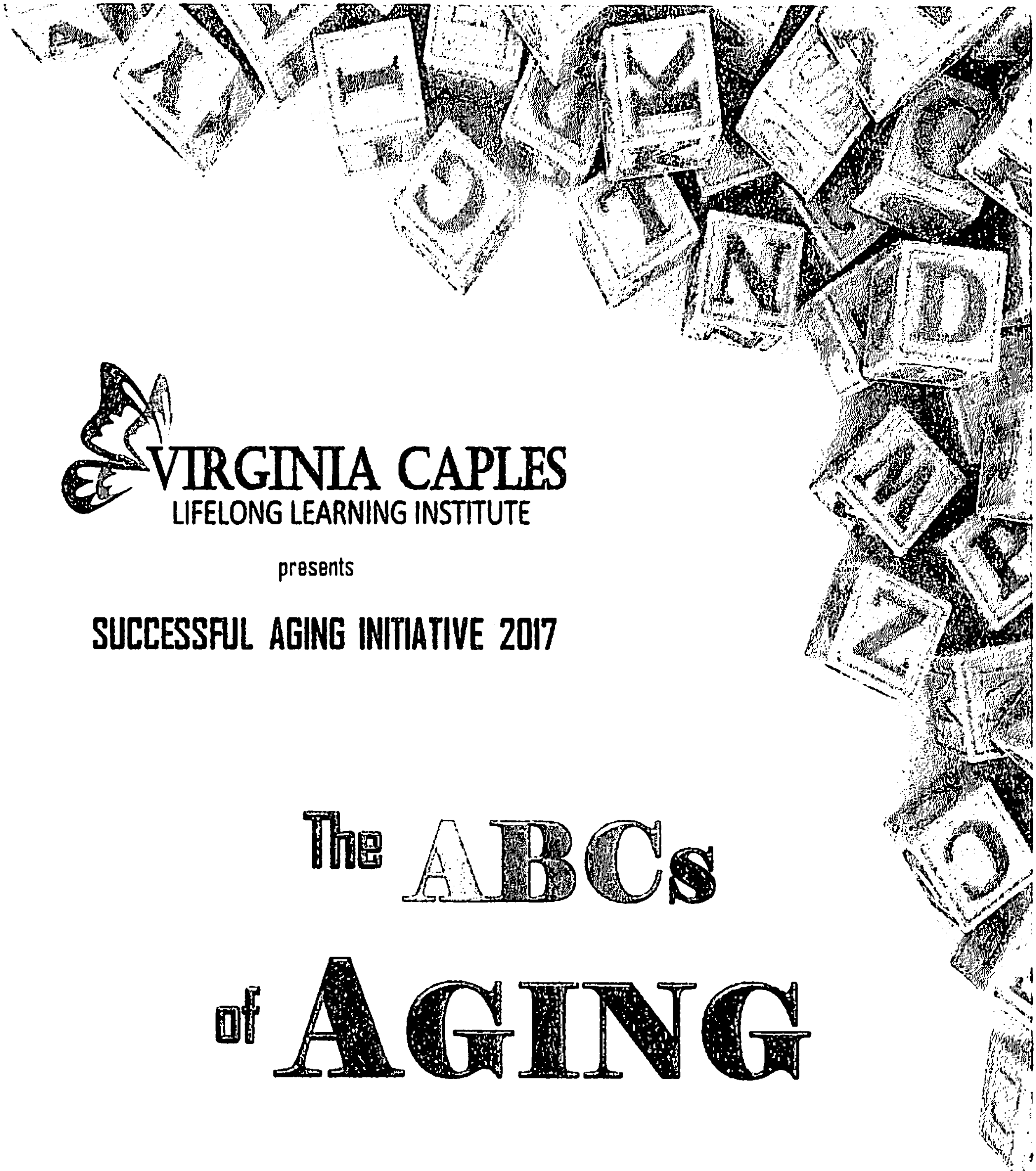
Time: 7:45a.m.-1:30p.m.

For more information on the 2017 SAI conference for Montgomery County, please contact:
Karen Bixler, County Extension Office Administrative Secretary @ 334.270.4133 or bixlekr@aces.edu

Extension
ALABAMA A&M & AUBURN UNIVERSITIES

www.aces.edu/urban

14-2



VIRGINIA CAPLES
LIFELONG LEARNING INSTITUTE

presents

SUCCESSFUL AGING INITIATIVE 2017

The ABCs of AGING

extension
ALABAMA A&M & AUBURN UNIVERSITIES

14-3

From: "Jennifer Roth" <jennifer.roth@girlsontherun.org>
To: "Ronda Walker" <RONDAWALKER@mc-ala.org>
Cc: "Maggie Brooks" <maggie.brooks@girlsontherun.org>
Subject: Girls on the Run

Ronda,

We appreciate all you have done for our program. We are looking for program sponsors again this year and wanted to see if you, as a County Commissioner, would be interested in sponsoring Girls on the Run. Attached are the sponsorship opportunities for the upcoming year.

We were thrilled to experience major growth last year. Because of generous sponsors like MCC, Girls on the Run had 19 teams, serving around 275 girls last year. We delivered the program to 5 Title I schools, 2 magnet schools and 4 private schools!

Attached are the sponsorship opportunities. If you have any questions or thoughts, we would love to meet or talk to you.

Thanks again for your support!

Jenny

Jenny Roth
Council Director
Girls on the Run serving the River Region

15-1

Girls on the Run serving the River Region







2017 Sponsorship Opportunities

Girls on the run

15-2

"Girls on the Run is not all about running. It is about becoming a team."

- Coach Erin

We inspire girls to be **joyful, healthy** and **confident** using a fun, experience-based curriculum which creatively integrates running.

We envision a world where every girl knows and activates her **limitless potential** and is free to boldly pursue her dreams.

What We Do

At Girls on the Run we inspire girls to recognize their inner strength and celebrate what makes them one of a kind. Trained coaches lead small teams through our research-based curricula which includes dynamic discussions, activities and running games. Over the course of the ten-week program, girls in 3rd-5th grade develop essential skills to help them navigate their worlds and establish a lifetime appreciation for health and fitness. The program culminates with girls positively impacting their communities through a service project and being physically and emotionally prepared to complete a celebratory 5k event.

Why It Matters

Girls face social pressures and conflicting messages about how they should act and who they should be. Studies show that by adolescence, girls' confidence drops about twice as much as boys'. Friendships become more complicated and challenging, girls' perception of their academic success declines, the likelihood of anxiety and depression increases and participation in physical activity plummets.

It doesn't have to be this way.

We believe that every girl is inherently full of power and potential. By knowing they are the leaders of their lives, these are the girls who will change the world.

Girls on the Run serving the River Region has 11 sites in the area. During the 2016-2017 school year, we served over 315 girls and hosted our 2nd Annual celebratory 5K event. With the help of generous sponsors and donors we were able to provide financial assitance to our program participants who otherwise may not have been able to participate in Girls on the Run.

The Finish Line is just the Beginning

Dream Sponsor - $5,000

Logo/Name on:
Program t-shirts fall and spring seasons (over 300)
Electronic Communication
Website
Press Releases
Social Media (Instagram, Facebook)
Opportunity for large volunteer presence
Spring 5k Registration Website
Spring 5k Promotional materials
Signage at Spring 5k
Table/Tent Presence at Spring 5k
6 Complimentary Race entries for Spring 5K
Verbal mention at events

Superstar Sponsor - $2,500

Logo/Name on:
Program t-shirts fall and spring season (over 300)
Electronic Communication
Website
Social Media (Instagram, Facebook)
Signage at Spring 5k
Table/Tent Presence at the event
4 Complimentary Race entries for Spring 5k

Limitless Potential Sponsor - $1,000

Logo/Name on:
Program t-shirts fall and spring season (over 300)
Electronic Communication
Website
Social Media (Instagram, Facebook)
Signage at Spring 5k
Table/Tent Presence at the event

"Girls On The Run was one of the best programs I have ever participated in, and I am so thankful for everything they taught me, and the things they are continuing to teach for generations to come. We will help shape this world into an even better place, one girl at a time."
- Ellie

Sponsor Benefits

	Dream $5,000	Superstar $2,500	Limitless Potential $1,000
Impact of your Investment	Underwrites 2 scholarship sites serving 32 girls total	Underwrites 1 scholarship site serving 16 girls total	Provides scholarships for 6 girls to participate
Program t-shirts fall and spring	★	★	★
Electronic Communication	★	★	★
Website	★	★	★
Press Releases	★		
Large volunteer opportunity	★		
Social Media	★	★	★
Spring 5k registration website	★		
Spring 5k Promotional materials	★		
Signage at spring 5k	★	★	
Table/Tent Presence at spring 5k	★	★	★
Complimentary Race Entries	6	4	
Verbal mention at events	★		

"Running the 5K is a lot like following your dreams. When you run, you set a pace and press on. When pursuing your dreams...you must accomplish goals along the way to reach your dreams. Never give up."

–Shaylee, 5th grade GOTR Girl

15-5

Invest in a Girl
Change the World

- I would like to support Girls on the Run serving the River Region as a **sponsor**.
  - Dream Sponsor - $5,000
  - Superstar Sponsor - $2,500
  - Limitless Potential - $1,000

- I would like to make a **one-time gift** to Girls on the Run serving the River Region.
  - **$2500** sponsors one team for one season including shoes and 5k registrations
  - **$480** purchases running shoes for an entire team
  - **$150** provides a scholarship for one girl to participate for one season
  - **$30** purchases one pair of running shoes for a girl in need

---

Payment Method

- My **CHECK** is made payable to Girls on the Run serving the River Region
- Please bill my **CREDIT CARD**

(circle one) **Visa** **Mastercard** **Discover** **American Express**

Account Number: ____________________ Exp Date: ________________

Signature: ________________________ CVV Code:_______________

Printed Name on Card: ____

Billing Address: ____

City: ____________________ State: ________ Zip Code: ____________

Email: ___________________________ Phone:______________________

Please complete this form and return to:

Maggie Brooks:

You may submit the form via email: maggiebrooks@girlsontherun.org

Or mail: 783 Felder Avenue, Montgomery, AL 36106

www.girlsontherunriverregion.org

15-6

Additional Opportunities

Employee Engagement Opportunities:

- **Motivate Girls at the 5k**: Host a cheer team or water station at a 5k
- **Coach a Team**: Coaches are the heart of our program! Lead and assistant coaches are needed at teams across the River Region. Training is provided.
- **Become a SoleMate**: SoleMates are men and women who enjoy pursuing individual goals, such as completing an endurance event, while raising money for Girls on the Run serving the River Region. Register Today at www.girlsontherunriverregion.org
- **Customized Group Opportunities**: We can work with you to design a special group service day.

Company Matching: Companies often will match employee's donations to GOTR or donate money for employee volunteer time with GOTR.

Board Positions: Individuals wanting to share their leadership, time and talents with Girls on the Run can apply for positions on the Board of Directors. Application period for 2018 is January – April 2018.

Discount and Sampling Opportunities: Businesses can offer a corporate discount or coupons to promote business and drive traffic. Offer can be sent to our participants' families, coaches and other volunteers via email or social media. ****This opportunity can only be combined with sponsorship.***

Learn More

Girls on the Run serving the River Region

www.girlsontherunriverregion.org

(334) 220-9157

Council Director
Jenny Roth
jennifer.roth@girlsontherun.org

Program Director
Maggie Brooks
maggie.brooks@girllsontherun.org

15-7

BUDGET FORM 5

MONTGOMERY COUNTY COMMISSION

BUDGET CHANGE REQUEST

REQUEST NUMBER 75

DEPARTMENT:	County Comm Appropri	REVIEWED: S. Thomas	7/19/2016
DATE:	7/19/2016	Finance Director	Date
REQUESTED BY:	Donald L. Mims	APPROVED:	8/15/16
Elected Official/Dept. Head		Administrator	Date

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	INCREASE (DECREASE)	REVISED BUDGET
Girls on the Run	001-58100.498	0	15,000	15,000
Donation Revenue	001-40000.47701	(434,700)	(15,000)	(449,700)
	TOTAL	(434,700)	0	(434,700)

JUSTIFICATION:

To provide funding for Girls on the Run serving the River Region for program support.

15-8

UPCOMING BIDS/CONTRACT RENEWALS

Month	Contract No.	Item	Department	Vendor	Renewal Date	Rebid Date
JULY						
	52200-14B-008	Inmate Phone System	Detention Facility	Legacy		July 21, 2017
AUG						
	51100-13B-024	Pest Control Services	County Commission	Knox Pest Control	Aug, 2017	Aug 31, 2019
	51965-14B-014	Internet Services	Information Systems	TW Telecom of Alabama		Aug 31, 2017
	51901-16B-024	Montgomery County Parks Ground Maintenance	Support Service	Sharpcut Lawn Service	July 31, 2017	July 31, 2019
SEPT						
	51901-14B-022	Preventive Maintenance	Support Service	Climate Services		Sept 14, 2017
	52110-13B-027	Oil Service & Tire	Sheriff's Office	Stivers Ford	Sept 30, 2017	Sept 30, 2019
	52601-16P-001	Manage and Operate Community Based Adolescent Alternative Program	Youth Facility	The Bridge, Inc.	Sept 30, 2016	
	51100-15B-027	Cafeteria Lease	County Commission	ASE Cakes and Catering, LLC	Sept 7, 2018	Sept 7, 2021
	53300-16B-030	Concrete Pipe	Engineering	Forterra Pipe & Precast	Sept 30, 2017	Sept 30, 2019

MONTGOMERY COUNTY COMMISSION
SHERIFF PROCESS FEE COLLECTION COMPARISON

Month Deposited	FY 2016 Collections	FY 2017 Collections	Increase (Decrease) Amount	%
OCTOBER	40,638	43,772	3,134	7.71%
NOVEMBER	40,673	40,230	(443)	-1.09%
DECEMBER	35,655	38,862	3,207	8.99%
JANUARY	40,131	37,116	(3,015)	-7.51%
FEBRUARY	39,769	42,597	2,828	7.11%
MARCH	35,100	40,887	5,787	16.49%
APRIL	47,475	43,801	(3,674)	-7.74%
MAY	34,074	36,639	2,565	7.53%
JUNE	34,011	38,156	4,145	12.19%
JULY	44,820	41,913	(2,907)	-6.49%
AUGUST	36,304			
SEPTEMBER	45,981			
TOTAL	474,632	403,973		
YTD Comparison	**$392,346**	**$403,973**	**$11,627**	**2.96%**

17-1

MONTGOMERY COUNTY COMMISSION

SALES TAX COMPARISON - NO AUDITS OR REFUNDS INCLUDED

OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017

	FY 2016	FY 2017			Increase (Decrease)	
MONTH DEPOSITED	1.5% Collections	1.5% Collections	Simplified Sellers Tax	Total Collections	Amount	%
OCTOBER	3,425,186	3,531,996	24,404	3,556,400	131,215	3.83%
NOVEMBER	3,472,817	3,442,102	0	3,442,102	(30,715)	-0.88%
DECEMBER	3,390,391	3,594,253	0	3,594,253	203,862	6.01%
JANUARY	4,247,132	4,270,435	86,820	4,357,256	110,124	2.59%
FEBRUARY	3,243,887	3,226,845	0	3,226,845	(17,042)	-0.53%
MARCH	3,492,053	3,304,970	0	3,304,970	(187,082)	-5.36%
APRIL	3,875,222	3,933,695	201,824	4,135,519	260,297	6.72%
MAY	3,643,376	3,604,052	0	3,604,052	(39,324)	-1.08%
JUNE	3,547,818	3,593,426	0	3,593,426	45,608	1.29%
JULY	3,621,891					
AUGUST	3,470,126					
SEPTEMBER	3,511,821					
Year to Date	$32,337,881	$32,501,775	$313,048	$32,814,823	$476,941	1.47%

Total YTD 2016	$42,941,719	$32,337,881
Total YTD 2015	$42,229,243	$31,776,239
Total YTD 2014	$40,372,284	$30,246,340

1-8-1

County Sales Tax No Audit/Refunds Included

MONTGOMERY COUNTY COMMISSION

SALES TAX COMPARISON - ACTUAL COLLECTIONS

OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017

	FY 2016	FY 2017			Increase (Decrease)		
MONTH DEPOSITED	1.5% Collections	1.5% Collections	Simplified Sellers Tax SSUT	Total Collections	Amount	%	With Out SSUT
OCTOBER	3,454,774	3,551,938	24,404	3,576,342	121,568	3.52%	2.81%
NOVEMBER	3,487,542	3,488,406	0	3,488,406	864	0.02%	
DECEMBER	3,428,685	3,656,532	0	3,656,532	227,848	6.65%	
JANUARY	4,271,023	4,291,564	86,820	4,378,384	107,361	2.51%	0.48%
FEBRUARY	3,299,077	3,236,476	0	3,236,476	(62,601)	-1.90%	
MARCH	3,533,310	3,417,574	0	3,417,574	(115,736)	-3.28%	
APRIL	3,912,864	4,117,075	201,824	4,318,898	406,035	10.38%	5.22%
MAY	3,672,532	3,680,847	0	3,680,847	8,314	0.23%	
JUNE	3,578,989	3,659,662	0	3,659,662	80,674	2.25%	
JULY	3,815,430						
AUGUST	3,577,401						
SEPTEMBER	3,521,328						
Year to Date	$32,638,796	$33,100,074	$313,048	$33,413,122	$774,326	2.37%	1.41%

Total YTD 2016	$43,552,955	$32,638,796
Total YTD 2015	$43,026,884	$32,293,019
Total YTD 2014	$41,227,831	$30,735,207

18-2

County Sales Tax Actual Collections

MONTGOMERY COUNTY COMMISSION EDUCATION TAX COMPARISON

OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017

	EDUCATION SALES TAX				GASOLINE TAX			
	FY 2016	FY 2017	Increase (Decrease)		FY 2016	FY 2017	Increase (Decrease)	
Month Deposited	1.0% Collections	1.0% Collections	Amount	%	Collections	Collections	Amount	%
OCTOBER	2,286,368	2,334,564	48,195	2.11%	132,886	137,536	4,650	3.50%
NOVEMBER	2,316,643	2,290,263	(26,380)	-1.14%	137,400	137,661	261	0.19%
DECEMBER	2,261,187	2,420,203	159,016	7.03%	126,037	132,410	6,373	5.06%
JANUARY	2,837,073	2,841,070	3,997	0.14%	134,503	129,222	(5,281)	-3.93%
FEBRUARY	2,181,311	2,139,457	(41,855)	-1.92%	118,284	121,033	2,749	2.32%
MARCH	2,322,353	2,248,749	(73,605)	-3.17%	136,621	116,222	(20,399)	-14.93%
APRIL	2,576,678	2,723,361	146,683	5.69%	139,244	139,250	6	0.00%
MAY	2,413,851	2,427,158	13,307	0.55%	135,717	131,771	(3,946)	-2.91%
JUNE	2,359,528	2,420,872	61,344	2.60%	141,152	128,386	(12,767)	-9.04%
JULY	2,527,504				136,209			
AUGUST	2,350,722				140,874			
SEPTEMBER	2,318,460				143,894			
Year to Date	$21,554,992	$21,845,696	$290,704	1.35%	$1,201,844	$1,173,491	-$28,353	-2.36%
Total YTD 2016	$28,751,678	$21,554,992			$1,622,822	$1,201,844		
Total YTD 2015	$28,371,485	$21,300,158			$1,613,839	$1,191,281		
Total YTD 2014	$27,221,676	$20,287,544			$1,524,828	$1,123,292		

18-3

MONTGOMERY COUNTY COMMISSION LODGING TAX COMPARISON

OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017

	FY 2016	FY 2017	Increase (Decrease)	
MONTH DEPOSITED	**Collections**	**Collections**	**Amount**	**%**
OCTOBER	210,405	213,184	2,779	1.32%
NOVEMBER	228,351	231,791	3,440	1.51%
DECEMBER	202,331	211,662	9,331	4.61%
JANUARY	198,177	188,631	(9,546)	-4.82%
FEBRUARY	195,375	185,122	(10,253)	-5.25%
MARCH	221,142	202,694	(18,448)	-8.34%
APRIL	251,652	252,511	859	0.34%
MAY	252,495	219,103	(33,393)	-13.23%
JUNE	246,727	240,823	(5,904)	-2.39%
JULY	245,469			
AUGUST	239,378			
SEPTEMBER	218,589			
Year to Date	**$2,006,655**	**$1,945,520**	**($61,134)**	**-3.05%**

Total YTD 2016	**$2,710,090**	**$2,006,655**
Total YTD 2015	**$2,577,637**	**$1,882,154**
Total YTD 2014	**$2,276,971**	**$1,596,904**

4-18

MAC SIM BUTLER DETENTION FACILITY
225 SOUTH MCDONOUGH STREET
MONTGOMERY, AL 36104

Statistical Report for June 2017

US Marshal Inmates Received	257
FBOP Inmates Received	113
US Marshal Inmate Carryovers from Previous Month	68
FBOP Inmate Carryovers from Previous Month	0
Total USMarshal Inmate Days	2086
Total FBOP Inmate Days	113
Total Federal Inmate Days	2199
**	
State Inmates Received	339
State Inmate Carryovers from Previous Month	539
Total State Inmates in Facility this Month	878
Total State Carryovers to Next Month	527
Total State Inmate Days	16,318
**	
Total Inmates (State and Federal Combined)	1316
Total Inmate Days (State and Federal Combined)	18,517
* Average Daily Population	617
**	
Total Days Billed to the State	16,318
Amount Charged to the State	$ 28,556.50
Sheriff's Allowance	$ 337.50
Total Charged to the State	$ 28,894.00
**	
Total Spent for Food this Month	$70,704.27
Amount Over Allowance	$70,366.77
Amount Under Allowance	--
Average Cost for Food per Inmate Day	$4.33

19-1

DFC "A" - SHERIFF'S FEED BILL

THE STATE OF ALABAMA,

Vendor Number 63600165305

Payable to MCC & Derrick Cunningham Sheriff of Montgomery County.

For feeding prisoners in the jail of said county during the month of June, 2017
Month Year

Date	Total # In Jail	Insane	Juvenile	Federal	Other	# In Jail State	Per Capita	Sheriff's Allowance
1	538					538	$ 941.50	$ 11.25
2	534					534	$ 934.50	$ 11.25
3	533					533	$ 932.75	$ 11.25
4	532					532	$ 931.00	$ 11.25
5	535					535	$ 936.25	$ 11.25
6	537					537	$ 939.75	$ 11.25
7	540					540	$ 945.00	$ 11.25
8	552					552	$ 966.00	$ 11.25
9	546					546	$ 955.50	$ 11.25
10	543					543	$ 950.25	$ 11.25
11	542					542	$ 948.50	$ 11.25
12	545					545	$ 953.75	$ 11.25
13	550					550	$ 962.50	$ 11.25
14	551					551	$ 964.25	$ 11.25
15	547					547	$ 957.25	$ 11.25
16	534					534	$ 934.50	$ 11.25
17	542					542	$ 948.50	$ 11.25
18	547					547	$ 957.25	$ 11.25
19	548					548	$ 959.00	$ 11.25
20	556					556	$ 973.00	$ 11.25
21	559					559	$ 978.25	$ 11.25
22	552					552	$ 966.00	$ 11.25
23	543					543	$ 950.25	$ 11.25
24	550					550	$ 962.50	$ 11.25
25	551					551	$ 964.25	$ 11.25
26	547					547	$ 957.25	$ 11.25
27	546					546	$ 955.50	$ 11.25
28	544					544	$ 952.00	$ 11.25
29	548					548	$ 959.00	$ 11.25
30	526					526	$ 920.50	$ 11.25
31	0					0	$ -	$ -
Total	16318	0	0	0	0	16318	$ 28,556.50	$ 337.50

	Amount Chargeable to the State	(0900-14)	$ 28,556.50
SSN:	Sheriff's Allowance	(0900-31)	$ 337.50
	Total Amount		$ 28,894.00

Affadavit of the Sheriff before Notary Public

The State of Alabama Montgomery County

Before me Marilyn M. Crenshaw Notary Public, personally appeared MCC & Derrick Cunningham Sheriff of said County, who being by me sworn, makes oath that the within account for 28894.00 Dollars is correct and that no part here of has been paid.

Sheriff Signature

Sworn to and subscribe before me this 7th day of July, 2017

Marilyn M. Crenshaw
Notary Public Signature

19-2

MONTGOMERY COUNTY MAC SIM BUTLER DETENTION FACILITY
225 SOUTH MCDONOUGH STREET
MONTGOMERY, AL 36104

June 2017 Monthly Jail Report -- State Inmates

Number of Inmates Brought Over from Previous Month:

O/M	5	1.02%
W/M	86	16.33%
B/M	388	68.37%
W/F	27	6.12%
B/F	33	8.16%
O/F	0	0.00%
Total	539	100.00%

Number of Inmates Received During the Month:

O/M	0	0.00%
W/M	51	15.04%
B/M	207	61.06%
W/F	38	11.21%
B/F	42	12.39%
O/F	1	0.29%
Total	339	100.00%

Total Number of Inmates in Jail During the Month:

O/M	5	0.57%
W/M	137	15.60%
B/M	595	67.77%
W/F	65	7.40%
B/F	75	8.54%
O/F	1	0.11%
Total	878	100.00%

Number of Inmates Released or Removed During the Month:

O/M	0	0.00%
W/M	54	15.38%
B/M	220	62.68%
W/F	36	10.26%
B/F	41	11.68%
O/F	0	0.00%
Total	351	100.00%

Number of Inmates Carried Over at the Close of the Month:

O/M	5	0.95%
W/M	83	15.75%
B/M	375	71.16%
W/F	29	5.50%
B/F	34	6.45%
O/F	1	0.19%
Total	527	100.00%

19-3

MONTGOMERY COUNTY MAC SIM BUTLER DETENTION FACILITY
225 SOUTH MCDONOUGH STREET
MONTGOMERY, AL 36104

June 2017 Monthly Jail Report -- U.S. Marshal Inmates

Number of Inmates Brought Over from Previous Month:

O/M	6
W/M	15
B/M	40
W/F	2
B/F	3
O/F	2
Total	68

Number of Inmates Received During the Month:

O/M	1
W/M	9
B/M	23
W/F	1
B/F	5
O/F	0
Total	39

Number of Inmates in Jail During the Month:

O/M	7
W/M	24
B/M	63
W/F	3
B/F	8
O/F	2
Total	107

Number of Inmates Released or Removed During the Month:

O/M	0
W/M	6
B/M	23
W/F	1
B/F	4
O/F	0
Total	34

Number of Inmates Carried Over at the Close of the Month:

O/M	7
W/M	18
B/M	40
W/F	2
B/F	4
O/F	2
Total	73

19-4

Standard Form 1034
Revised October 1987
Department of the Treasury
1 TFM 4-2000

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

VOUCHER NO.
Invoice #06-2017

U.S. DEPARTMENT, BUREAU, OR ESTABLISHMENT AND LOCATION
U.S. Marshals Service
One Church Street, Suite A-100
Montgomery, AL 36104
Attn: Debi Brewer (334) 223-3101

DATE VOUCHER PREPARED
07/05/2017

CONTRACT NUMBER AND DATE

REQUISITION NUMBER AND DATE

SCHEDULE NO.

PAID BY
USMS M/AL
Montgomery

PAYEE'S NAME AND ADDRESS
Montgomery County Jail (4AP)
225 South McDonough Street
Montgomery, AL 36106
(334) 832-1665 (Corlis Miles)
Fax: (334) 265-0990 corlismiles@mc-ala.org

TAX ID# 63-6001653 H02
DUNS # 099839086
IGA # 02-11-0009

DATE INVOICE RECEIVED

DISCOUNT TERMS

PAYEE'S ACCOUNT NUMBER

SHIPPED FROM | TO | WEIGHT

GOVERNMENT B/L NUMBER

NUMBER AND DATE OF ORDER	DATE OF DELIVERY OR SERVICE	ARTICLES OR SERVICES (Enter description, item number of contract or Federal supply schedule, and other information deemed necessary)	QUAN-TITY	UNIT PRICE COST	UNIT PRICE PER	AMOUNT (1)
June Jail Bill 6/01/2017 to 6/30/2017	06/30/2017	Housing of Federal Inmates Montgomery County Jail (See Attached List) Submitted by: ____ IGA # 02-11-0009 COR: ____ PH-4AP-D02- -HSG-	2086	48	Day	100,128.00

(Use continuation sheet(s) if necessary)

(Payee must NOT use the space below)

TOTAL 100,128.00

PAYMENT:
- ☐ PROVISIONAL
- ☐ COMPLETE
- ☐ PARTIAL
- ☐ FINAL
- ☐ PROGRESS
- ☐ ADVANCE

APPROVED FOR =$

EXCHANGE RATE =$1.00

DIFFERENCES

BY [2]

TITLE

Amount verified; correct for payment

(Signature or initials)

Pursuant to authority vested in me, I certify that this voucher is correct and proper for payment.

(Date) *(Authorized Certifying Officer)* [2] *(Title)*

ACCOUNTING CLASSIFICATION

SOC:25801 1561020XD H52 D02 HDH5000D

PAID BY

CHECK NUMBER | ON ACCOUNT OF U.S. TREASURY | CHECK NUMBER | ON *(Name of bank)*

CASH $ | DATE | PAYEE [3]

1. When stated in foreign currency, insert name of currency
2. If the ability to certify and authority to approve are combined in one person, one signature only is necessary, otherwise the approving officer will sign in the space provided, over his official title
3. When a voucher is receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.

PER

TITLE

Previous edition usable

NSN 7540-00-900-2234

PRIVACY ACT STATEMENT

The information requested on this form is required under the provisions of 31 U.S.C. 82b and 82c, for the purpose of disbursing Federal money. The information requested is to identify the particular creditor and the amounts to be paid. Failure to furnish this information will hinder discharge of the payment obligation.

19-5

Standard Form 1034
Revised October 1987
Department of the Treasury
1 TFM 4-2000

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

VOUCHER NO
Invoice #06-2017

U.S. DEPARTMENT, BUREAU, OR ESTABLISHMENT AND LOCATION
U.S. Marshals Service
One Church Street, Suite A-100
Montgomery, AL 36104
Attn: Debi Brewer (334) 223-3101

DATE VOUCHER PREPARED
07/05/2017

CONTRACT NUMBER AND DATE

REQUISITION NUMBER AND DATE

SCHEDULE NO

PAID BY
USMS M/AL
Montgomery

PAYEE'S NAME AND ADDRESS
Montgomery County Jail (4AP)
225 South McDonough Street
Montgomery, AL 36106
(334) 832-1665 (Corlis Miles)
Fax: (334) 265-0990 corlismiles@mc-ala.org

TAX ID# 63-6001653 H02
DUNS # 099839086
IGA # 02-11-0009

DATE INVOICE RECEIVED

DISCOUNT TERMS

PAYEE'S ACCOUNT NUMBER

SHIPPED FROM | TO | WEIGHT

GOVERNMENT B/L NUMBER

NUMBER AND DATE OF ORDER	DATE OF DELIVERY OR SERVICE	ARTICLES OR SERVICES (Enter description, item number of contract or Federal supply schedule, and other information deemed necessary)	QUANTITY	UNIT PRICE COST	UNIT PRICE PER	AMOUNT (1)
June Jail Bill 06/01/2017 to 06/30/2017	06/30/2017	Non-Medical Transport of Federal Inmates	1622	0.535	Mile	867.77
		Montgomery County Jail (See Attached List)	0	0.535		0.12
		Submitted by: ____				
		IGA # 02-11-0009				
		COR: ____				
		PT-4AP-D02- -TRP-				

(Use continuation sheet(s) if necessary) **(Payee must NOT use the space below)** **TOTAL** 867.89

PAYMENT:
- ☐ PROVISIONAL
- ☐ COMPLETE
- ☐ PARTIAL
- ☐ FINAL
- ☐ PROGRESS
- ☐ ADVANCE

APPROVED FOR =$

EXCHANGE RATE =$1.00

DIFFERENCES

BY [2]

TITLE

Amount verified; correct for payment

(Signature or initials)

Pursuant to authority vested in me, I certify that this voucher is correct and proper for payment.

(Date) (Authorized Certifying Officer) [2] (Title)

ACCOUNTING CLASSIFICATION

SOC:25302/2292 1561020XD H52 D02 HDT5001D

PAID BY

CHECK NUMBER | ON ACCOUNT OF U.S. TREASURY | CHECK NUMBER | ON (Name of bank)

CASH $ | DATE | PAYEE [3]

1. When stated in foreign currency, insert name of currency.
2. If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the space provided, over his official title
3. When a voucher is receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example. "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.

PER

TITLE

Previous edition usable

NSN 7540-00-900-2234

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19-6

Standard Form 1034
Revised October 1987
Department of the Treasury
1 TFM 4-2000

PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL

VOUCHER NO.
Invoice #06-2017

U.S. DEPARTMENT, BUREAU, OR ESTABLISHMENT AND LOCATION
Federal Bureau of Prisons-Community Corrections
Maxwell AFB-Building 1209 820 Willow Street
Montgomery, AL 36112
Attn: Takeisha Millen

DATE VOUCHER PREPARED
07/05/2017

CONTRACT NUMBER AND DATE

REQUISITION NUMBER AND DATE

SCHEDULE NO.

PAID BY
FBOP
Montgomery

PAYEE'S NAME AND ADDRESS
Montgomery County Jail
225 South McDonough Street TAX ID# 63-6001653 H02
Montgomery, AL 36104 DUNS # 099839086
(334) 832-1665 (Corlis Miles)
Fax: (334) 265-0990 corlismiles@mc-ala.org

DATE INVOICE RECEIVED

DISCOUNT TERMS

PAYEE'S ACCOUNT NUMBER

SHIPPED FROM | TO | WEIGHT

GOVERNMENT B/L NUMBER

NUMBER AND DATE OF ORDER	DATE OF DELIVERY OR SERVICE	ARTICLES OR SERVICES (Enter description, item number of contract or Federal supply schedule, and other information deemed necessary)	QUANTITY	UNIT PRICE COST	PER	AMOUNT (1)
June Jail Bill 6/01/2017 to 6/30/2017	06/30/2017	Housing of Federal BOP Inmates Montgomery County Jail (See Attached List) Submitted by: [signature] COR:______	119	48	Day	5,712.00

(Use continuation sheet(s) if necessary) **(Payee must NOT use the space below)** **TOTAL** 5,712.00

PAYMENT:
☐ PROVISIONAL
☐ COMPLETE
☐ PARTIAL
☐ FINAL
☐ PROGRESS
☐ ADVANCE

APPROVED FOR =$
EXCHANGE RATE =$1.00
DIFFERENCES
BY [2]
TITLE
Amount verified; correct for payment
(Signature or initials)

Pursuant to authority vested in me, I certify that this voucher is correct and proper for payment.

(Date) (Authorized Certifying Officer) [2] (Title)

ACCOUNTING CLASSIFICATION

PAID BY
CHECK NUMBER ON ACCOUNT OF U.S. TREASURY
CHECK NUMBER ON (Name of bank)
CASH $ DATE
PAYEE [3]

1. When stated in foreign currency, insert name of currency.
2. If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the approving officer will sign in the space provided, over his official title.
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PER

TITLE

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19-7

Community Corrections Census & Fiscal Report

PROGRAM TYPE:	Oct, 16	Nov, 16	Dec, 16	Jan, 17	Feb, 17	Mar, 17	Apr, 17	May, 17	June, 17	July, 17	Aug, 17	Sept, 17	TOTAL:
~County Probation Offenders	129	131	131	124	133	138	136	135	138	0	0	0	
Fees Collected	410.00	625.00	462.00	435.00	400.00	320.00	220.00	320.00	230.00	-	-	-	$3,422.00
~Pre-Trial Release Participants	40	32	30	29	37	37	33	32	31	0	0	0	
(Jail Bed- Days Saved)	1310	1480	866	888	924	1116	1039	1022	932	0	0	0	
Fees Collected	365.00	685.00	389.00	345.00	390.00	353.00	220.00	245.95	255.00	-	-	-	$3,247.95
~Drug Court Offenders	21	20	22	21	18	16	15	13	17	0	0	0	
Fees Collected	2,040.00	2,210.00	2,516.00	2,020.00	2,140.00	1,605.00	1,665.00	2,215.00	2,805.00	-	-	-	$19,216.00
~Jail/Prison Diversion Offenders	160	163	169	173	176	156	166	172	184	0	0	0	
Fees Collected	2,778.00	2,395.00	2,850.00	2,717.00	2,885.00	2,426.00	2,102.00	2,320.00	2,424.00	-	-	-	$22,897.00
Amt. Billed to AL Dept. of Corrections	33,430.00	31,090.00	35,250.00	34,260.00	29,820.00	30,780.00	27,830.00	27,870.00	31,470.00	-	-	-	$281,800.00
~Electronic Monitoring Offenders	0	0	0	0	0	0	0	0	0	0	0	0	
Fees Collected	-	-	-	-	-	-	-	-	-	-	-	-	$0.00
~Drug Screenings	217	277	342	226	307	231	158	305	183	0	0	0	
Fees Collected	1,294.00	1,170.00	1,490.00	1,599.00	1,445.00	1,295.00	910.00	1,355.00	1,796.00	-	-	-	$12,354.00
~E.V.E.N. DV Program Enrolled	117	118	99	98	99	101	87	91	94	0	0	0	
Fees Collected	2,250.00	1,510.00	$1,345.00	1,510.00	1,635.00	1,260.00	1,712.50	1,855.00	1,365.00	-	-	-	$14,442.50
~Other Fees Collected	100.00	180.00	60.00	60.00	215.00	320.00	260.00	160.00	160.00	0.00	0.00	0.00	$1,515.00
TOTAL FEES: (15-16 FY)	$ 42,667.00	$ 39,865.00	$ 44,362.00	$ 42,946.00	$ 38,930.00	$ 38,359.00	$ 34,919.50	$ 36,340.95	$ 40,505.00	$ -	$ -	$ -	$ 358,894.45
Prior Year Fees (Comparison):	$39,299.75	$37,218.00	$37,565.00	$39,265.00	$38,618.00	$39,926.50	$36,831.00	$37,622.50	$35,208.00	$41,293.00	$43,681.00	$41,842.00	
TOTAL POPULATION SERVED: (Population at end of Reporting Month)	467	464	451	445	462	448	437	443	464	0	0	0	
Comparison Population Previous Year	418	419	431	436	433	425	420	422	411	436	449	455	
~Community Service Participants	14	13	14	10	10	26	20	25	21	0	0	0	
(Community Service Hours)	140	114	133	167	179	173	196	228	182	0	0	0	
Value of Labor at $7.25 per Hr. (Minimum Wage)	$ 1,015.00	$ 829.04	$ 964.25	$ 1,208.29	$ 1,299.56	$ 1,254.25	$ 1,421.00	$ 1,651.04	$ 1,315.88	$ -	$ -	$ -	$10,958.30

	Drug Court	AL D.O.C.	Client Fees	E.V.E.N.
Budget Allocation (Anticipated Revenue)	$33,000.00	$360,000.00	$89,000.00	$28,000.00
Total Amount Collected/Billed to Date	$19,216.00	$281,800.00	$41,920.95	$14,442.50
Balance (of anticipated revenue)	$13,784.00	$78,200.00	$47,079.05	$13,557.50

Revenue Comparison to Prior Year

Current FY Year to Date Total	$358,894.45
Prior Year to Date	$341,553.75
Difference From Prior Year	$17,340.70 +

Total Projected Fees from All Other Sources*	$510,000.00		
Target Amount expected to be collected/billed by date	$382,500.00	Target Percent	75.00%
Total Collected/Billed to date	$358,894.45	% of Goal Collected/Billed to date**	70.37%
		**Goal = $510,000 divided by 12 & X# of Months Completed this FY	
Difference from Anticipated Revenue to Date: + or -	-$23,605.55		

*Other than from County Appropriations

20-1