

**CROAA WEBINAR**  
**June 24, 2014**  
**2:00 p.m.**

**AGENDA**

**I. Welcome Back**

*Mary Pons, ACCA Association Counsel*  
*Jayne Pearce, CROAA President*

**II. Legislative Update – What Passed**

- Simplified Sellers Use Tax Remittance Act – Act 2015-448
- ONE SPOT Revisions – Act 2015-52
- Reporting Incentives – Act 2015-237
- Medicaid RCO Exemption – Act 2015-349

*Mary Pons, ACCA Association Counsel*

**III. Legislative Update – What Didn't Pass**

- Report Tax Rate Changes – SB 322
- State Tax Exemption by Refund – SB 245

*Mary Pons, ACCA Association Counsel*

**IV. Sales/Use Tax on “Containers” – Implementation of Kelly’s Food Ruling**

*Mary Pons, ACCA Association Counsel*

**V. Next CROAA Education and Certification Program Offering**

- Safety for the County Revenue Officer – July 22-23, 2015

*Mary Pons, ACCA Association Counsel*

**VI. ACCA Convention**

*Mary Pons, ACCA Association Counsel*

**VII. Questions/Other**

**VIII. Next Meeting – September 23, 2015**

# **2015 Laws Passed Affecting Local Tax Collection/Enforcement**

## **Act 2015-448 -- Simplified Sellers Use Tax Remittance SB 437 by Sen. Trip Pittman**

This act is designed to entice out-of-state retailers to voluntarily collect a substitute use tax of 8% on all items delivered into the state. Counties will receive 2% of all taxes collected under this program, with revenues distributed to all 67 counties based upon population. The option to participate in this program is only available for out-of-state sellers who have no connection with the state and no legal requirement to collect any state or local use tax otherwise due on the transaction. And any participating business will be subject to requirements of the law and ADOR rules, but will be “grandfathered” in should federal law on “internet sales tax” ever become law.

The collection and remittance of this “simplified sellers use tax” will relieve both the seller and purchaser from the application of all state and local sales and use taxes on transactions, protection from audits by local governments based on this remittance, and assurance that use of the new system will not trigger any additional taxes or fees.

And Alabama taxpayers will be allowed to request an annual refund of any “overpaid” use tax from the Department of Revenue in the event the local sales and use tax levied in their jurisdiction is actually lower than the 4% paid pursuant to this substitute tax.

This law takes effect on October 1, 2015.

## **Act 2015-52 – Lodgings Tax through ONE SPOT SB 130 by Sen. Sanford**

This law allows taxpayers to pay their lodgings tax through the ONE SPOT program under the same rules and procedures as the sales, use, and rental taxes are paid. The new law has a delayed effective date of October 1, 2016 to allow counties time to make any programming changes necessary for collection of this tax through the system (and there is still money available to assist counties that incur expenses for implementing ONE SPOT collection of this added tax).

This law also sets a uniform due date for all taxes paid through the ONE SPOT Program. The effective date of this provision is also October 1, 2016.

**Act 2015-237 -- LFO to Report on Tax Expenditures/Exemptions**  
**SB 119 by Sen. Bill Hightower**

This act will require the Legislative Fiscal Office to prepare and distribute an annual report to the Legislature detailing state tax expenditures and exemptions. Reporting will begin during the 2017 Regular Session of the Legislature. The report, submitted at the same time the Governor submits his or her proposed budget to the Legislature, will set out the constitutional and/or statutory source for each exemption and an estimate of the revenue loss caused by each tax expenditures for the most recently completed fiscal year.

While this report will only address state expenditures and exemptions, it should provide good information on the loss of county revenue caused by exemptions as well, since many exemptions granted by the legislature apply to state **and** local taxes.

**Act 2015-349 – Regional Care Organizations Tax Exemption**  
**HB 630 by Rep. Weaver**

This new law grants regional care organizations (RCOs) an exemption from all state, county, and municipal license fees, including any business privilege or license tax levied now or in the future.

A regional care organization is defined in *Ala. Code § 22-6-150(9)* as “An organization of health care providers that contracts with the Medicaid Agency to provide a comprehensive package of Medicaid benefits to Medicaid beneficiaries in a defined region of the state and that meets the requirements set forth in [the law].”

- The exemptions granted in this law do not apply to the individual health care providers who are members of a regional care organization
- The law took effect on June 5, 2015

These regional care organizations were created pursuant to a 2014 law designed to provide Medicaid services to eligible persons on a regional basis across the state. The funds for operation of these RCOs is Medicaid revenue and the payment of license taxes, etc. was an additional charge against the financially-struggling program. The original bill exempted the payment of all taxes, but ACCA was able to negotiate for limiting the exemption to business licenses. Apparently, some of the municipal business licenses being assessed against these non-profit organizations threatened to cripple this new service delivery process.

# 2015 Legislative Session

## What Didn't Pass

### **SB 322 by Sen. Sanford – Reporting Tax Rate Changes**

This bill was designed to make procedural changes in the process for letting the Alabama Department of Revenue know about new local taxes and/or rate changes in existing taxes.

***This bill was a priority for the Department and will surely be back in a future legislative session.***

The bill would require a locality to provide 60 days' notice to the Department of a new or amended tax (current law is 30 days). The effective date of the change would be the first day of the third month following notification.

Under the bill, the Department would send confirmation of the change to the locality and if the locality did not advise of an error in the notice received from the Department, the Department would not be responsible for any refund due the taxpayer in the event of an error in the posted tax rate. The Department would still be responsible if there is an error in the posted rate that conflicts with the information included in the confirmation sent to the locality.

The Department worked closely with ACCA staff to ensure counties would not be penalized for mistakes made by the Department in implementing and posting local tax rates.

This bill would also have clarified that no localities will be assessed a fee for use of the ONE SPOT system. The Department currently does not charge a fee pursuant to a court order, but wanted the provision to be clear under the law.

### **SB 245 by Sen. Orr – State Sales Tax Exemption by Refund**

This bill would have provided that entities entitled to a state tax exemption would pay the tax and file annually for a refund of those taxes paid. The purpose behind the bill was to curb abuse of tax exemptions from those who might make personal purchases utilizing the tax exemption granted to the organization for which the person worked or volunteered. While this is a laudable goal, the Department of Revenue (and many counties concerned that the bill would be expanded to include local taxes) expressed strong concerns about the administrative burdens this process would create and due to concern the bill would actually cost more than it would save, the bill did not move forward.

It is unlikely this bill will appear in this form in the future, although there may be efforts to find another way to address abuse of exemptions.

**ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES**  
**Code of Alabama 1975, Sections 40-23-31 and 40-23-83**

**810-6-1-.69. Containers, Components of Containers, Labels, Pallets, and Shipping Supplies.**

(1) The term "label" as used in Sections 40-23-1(a)(9)b, 40-23-1(a)(9)c, 40-23-60(4)b, and 40-23-60(4)c, Code of Alabama 1975, and in this rule shall mean a tag or sticker of any material imprinted with information. The term "label" includes price stickers, address stickers, and shipping tags as well as those tags or stickers which identify or describe the property to which they are attached.

(2) The term "components of containers" as used in this rule shall include partitions, cellophane, tissue paper, excelsior, gummed tape, scotch tape, glue, steel straps, twine, string, wire staples, wax paper, and wrapping paper which are used in and on containers to shape, form, preserve, stabilize, or protect the contents of the containers and which accompany the container and the container's contents upon shipment and delivery to the customer.

(3) The term "container" as used in this rule shall mean articles in or on which tangible personal property is placed for shipment and delivery to the purchaser. Containers include bags, barrels, baskets, bottles, boxes, cans, cartons, cores, crates, cups, cylinders, drums, kegs, pails, plates, reels, sacks, and spools.

(4) Containers purchased by manufacturers or compounders for use in packaging products manufactured or compounded by them for sale, including the components of the containers, are not subject to sales or use tax where the containers are passed on to the purchaser of the products contained therein with no intention on the part of either the purchaser or the seller to return the containers or have them returned for reuse. (Sections 40-23-1(a)(9)b and 40-23-60(4)b)

(a) This exclusion for manufacturers and compounders may apply to both inner and outer containers. Accordingly, when manufacturers or compounders place their manufactured or compounded products in cans or bottles and place the cans or bottles in fiber boxes for shipment to the customer; the cans or bottles and the fiber box qualify for the exclusion if both are intended for one-time use. Alabama-Georgia Syrup Co. v. State, 253 Ala. 49, 42 So. 2d 796 (1949).

(b) Containers, when purchased by manufacturers or compounders for use in purchasing and storing product ingredients prior to using them as ingredients in the manufacturing or compounding process and not purchased for use as one-time-use containers for shipping the manufactured or compounded product to customers, do not qualify for the exclusion. Alabama-Georgia Syrup Co. v. State, 253 Ala. 49, 42 So. 2d 796 (1949).

(5) Containers purchased by retailers for use in packaging products for sale, including the components of the containers, are not subject to sales or use tax where the containers are passed on to the purchaser of the products contained therein with no intention on the part of either the purchaser or the seller to return the containers or have them returned for reuse. (Sections 40-23-1(a)(9)c and 40-23-60(4)c)

(Continued)

**ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES**  
**Code of Alabama 1975, Sections 40-23-31 and 40-23-83**

**810-6-1-.69. (Continued)**

(6) Containers and other packaging materials or supplies which are used or consumed in rendering nontaxable services are taxable when purchased by the person who performs the service even when the containers, materials, or supplies are transferred to the purchaser's customer. For example, the operator of a laundry or dry-cleaning establishment is the user or consumer of laundry bags, garment bags, and other packaging materials or supplies and must remit sales or use tax on purchases of these items even though the bags, materials, or supplies may be transferred to the operator's customer.

(7) Unless excluded by statute, containers, including the components of the containers, which are intended to be returned or repurchased for reuse are subject to sales or use tax. Sales of the following items are specifically excluded from sales or use tax regardless of whether there is an intent on the part of the purchaser or the purchaser's customer to return the containers or have them returned for reuse:

(a) Sales of containers to persons engaged in selling, supplying, or furnishing baby chicks to growers where the containers are for use in the delivery of the baby chicks to the grower. (Sections 40-23-1(a)(9)f and 40-23-60(4)f)

(b) Sales of egg crates and egg cartons to egg producers for use in the delivery of eggs to distributors or packers. (Sections 40-23-1-(a)(9)f and 40-23-60(4)f)

(c) Sales of bagging and ties for use in preparing cotton for market. (Sections 40-23-1(a)(9)g and 40-23-60(4)g)

(d) Sales of wrapping paper and other wrapping materials to producers, processors, packers, or wholesale or retail sellers of poultry or poultry products for use in preparing poultry or poultry products for delivery, shipment, or sale. This exemption includes (i) pallets used in shipping poultry and eggs, (ii) paper, and (iii) other materials used to line boxes or other containers in which poultry or poultry products are packed together with any other materials including ice placed in the containers for the delivery, shipment, or sale of poultry or poultry products. (Sections 40-23-4(a)(20) and 40-23-62(21))

(8) Labels are purchased at wholesale, tax-free when (i) the label is purchased by a manufacturer or compounder and affixed to the tangible personal property or product which the manufacturer or compounder manufactures or compounds for sale or to the furnished container thereof or (ii) the label is purchased to be affixed to one-time-use containers that are purchased without contents and sold or furnished to the purchaser's customer along with the contents placed therein or thereon for sale. (Sections 40-23-1(a)(9)b, 40-23-1(a)(9)c, 40-23-60(4)b, and 40-23-60(4)c)

(9) Pallets purchased without contents by persons who sell or furnish the pallets along with the contents placed on the pallets for sale are excluded from sales or use tax where the pallets are passed on to the purchaser of the products contained thereon with no intention on the part of either the purchaser or the seller to return the pallets or have them returned for reuse. (Sections 40-23-1(a)(9)d and 40-23-60(4)d).

(Continued)

**ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES**  
**Code of Alabama 1975, Sections 40-23-31 and 40-23-83**

**810-6-1-.69. (Continued)**

(10) Crowns, caps, and tops sold to manufacturers or compounders for use upon containers in which the manufacturer or compounder markets its products are excluded from sales or use tax when the crowns, caps, or tops are intended for one-time use only. (Sections 40-23-1(a)(9)e and 40-23-60(4)e)

(11) Except for supplies which qualify for the exemptions contained in Sections 40-23-4(a)(10), 40-23-4(a)(40), 40-23-4(a)(42)c, 40-23-62(12), 40-23-62(32), and 40-23-62(34)c, shipping supplies such as nails, lumber, metal straps, dunnage, and plates which are used for fastening or securing manufactured or compounded products into railroad cars, trucks, aircraft, or vessels for shipment are taxable at the time of purchase.

(12) Purchases by retailers, wholesalers, and others of sales tickets, cash register receipt paper, invoice forms, bill of lading forms, and other forms for use in receipting, billing, invoicing, or shipping are taxable.

(13) The following are examples of items sold by suppliers to certain retailers or service providers with notations as to whether the item qualifies as a nontaxable one-time-use container:

(a) **RETAIL FOOD STORES (GROCERY & MEAT MARKETS):**

Adding Machine Tape	T	Meat Interleaver	NT
Bags and Sacks	NT	Paper Cans	NT
Bag Holders	T	Paper Cutters	T
Brooms - Use	T	Parchment	NT
Broom Holders & Display			
Racks	T	Patty Paper	NT
Butcher Paper	NT	Plastic Film	NT
Cashier Pads	T	Pork Loin Wrap	NT
Cellophane Bags	NT	Prepackaging Trays	NT
Cellophane, Sheets or		Pressure Sensitive	
Roll	NT	Tape	NT
Cellophane Cutters	T	Price Markers	T
Egg Cartons	NT	Produce Bags	NT
Food Pails and Tubs	NT	Roll Paper	NT
Greaseproof Paper	NT	Sausage Boxes and	
		Liners	NT
Grocery Bags	NT	Signboard	T
Gum Tape	NT	Skewers	T(1)
Gum Tape Dispensers	T	Steak Interleaver	NT
Heat Sealing Equipment	T	Sugar Bags	NT
Ice Cream Bags	NT	Sweeping Compound	T
Labels	NT	Ti-Paks and Twistems	NT
Locker Paper	NT	Trays	NT

(Continued)

**ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES**  
**Code of Alabama 1975, Sections 40-23-31 and 40-23-83**

**810-6-1-.69. (Continued)**

Marking Pencils	T	Twine	NT
Meat Boards	NT	Window Display Bags	NT

(1) Nontaxable only if accompanies sale and cannot be reused.

(b) FOOD AND BEVERAGE SERVERS:

(Restaurants, Drive-ins, Cafeterias, Concession Stands, Bars, Lounges, and Night Clubs)

Adding Machine Tape	T	Paper Trays	NT
Aluminum Foil	T	Paper Linen Caps	T
Aluminum Plates	NT	Paper Liners for Food Trays	NT
Barbeque Bags	NT	Patty Paper	NT
Bibs	NT(2)	Place Mats	NT(1)
Burger Cups	NT	Printing Charge on	
Burger Cup Holders	T	Special Print Orders	T
Butter Chips	NT	Sandwich Bags	NT
Chop Holders	T	Sandwich and Drink Trays	NT
Coasters	T	Skewers	T
Cocktail Forks and		Souffle Cups	NT
Spoons	T(1)	Steak Markers	NT(1)
Coffee Stirrers	NT(2)	Straws	NT(2)
Crab Shells	NT(1)	Sundae Dishes	NT(1)
Creamer Caps	T	Table Covers	T
Cups and Lids	NT	Table Wiping Towels	T
Cup Carriers	NT(1)	Tableware, Plastic and	
Cup Dispensers	T	Spoons	NT(2)
Doilies	T	Tissue, 12 x 12 M.G.	NT(1)
Eclair Cases	NT	Toilet Tissue	T
Guest Checks	T	Toothpicks and Frills	T
Hot Dog Trays	NT	Towelettes, Moist	NT(2)
Kone Bottles	NT	Towels	T
Napkins	NT(2)	Tray Covers	T
Napkin Dispensers	T	Waxed Paper	NT(1)
Paper Bags	NT	Wooden Forks and Spoons	NT(2)
Paper Cans and Pails	NT(1)	Wooden Dishes	NT(1)
Paper Plates	NT	Wooden Skewers	NT(2)

(1) Nontaxable only if accompanies sale and cannot be reused.

(2) Amended to conform to the decision of the *Alabama Court of Civil Appeals in the case State Department of Revenue v. Kelly's Food Concepts of Alabama, LLP*

(Continued)



**ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES**  
**Code of Alabama 1975, Sections 40-23-31 and 40-23-83**

**810-6-1-.69. (Continued)**

(c) LAUNDRY AND DRY-CLEANING SUPPLIES:

Bridal Gown Boxes	T	Shirt Bags	T
Coat Retainers	T	Shirt Bands	T
Collar Supports	T	Shirt Boards	T
Garment Bags	T	Shirt Boxes	T
Garment Roll Film	T	Shirt Pax	T
Garment Roll Film			
Dispenser Racks	T	Shirt Shells	T
Hanger Shields and		Storage Bags	T
Guards	T		
Hangers	T	Sweater Bags	T
Laundry Boxes	T	Tape	T
Laundry and			
Launderette Bags	T	Trouser Guards	T
Laundry Shells	T	Twine	T
Paper Cutters	T	Wrapping Paper	T

(d) RETAIL BAKERY AND CANDY SHOPS:

Adding Machine Tape	T	Jiffy Bags	NT
Aluminum Foil	NT(1)	Labels	NT
Aluminum Pie and Cake		Marking Pencils	T
Plates	NT(1)	Pan Liners	NT(1)
Bakery Bags	NT	Paper Cans	NT
Bakery Boxes	NT	Paper Caps	T
Bakery Tissue	NT	Paper Cutters	T
Baking Cups	NT(1)	Paper Pie Plates	NT(1)
Bread Bags	NT	Parchment	NT
Cake Circles	NT(1)	Ribbon	NT
Candy Bags	NT	Sales Books	T
Candy Cups	NT	Sandwich Bags	NT
Cellophane	NT	Sandwich Wrap	NT
Cellophane Bags	NT	Shredded Cellophane	NT
Doilies	NT(1)	Signboard	T
Eclair Cups	NT(1)	Sweeping Compound	T
Food Pails and Tubs	NT(1)	Toothpicks and Frills	T
Gift Wrap	NT	Transparent Tape	NT(2)
Glassine Bags	NT	Twine	NT
Grocery Bags	NT	Wax Paper	NT
Gum Tape	NT(2)	Window Bags	NT
Gum Tape Dispensers	T	Wrapping Paper	NT
Heat Sealing Equipment	T		

(1) Nontaxable only if accompanies sale and cannot be reused.

(Continued)

**ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES**  
**Code of Alabama 1975, Sections 40-23-31 and 40-23-83**

**810-6-1-.69. (Continued)**

(2) If used as part of package.

(e) DRUG, VARIETY, AND SUNDRY STORES:

(See also Food and Beverage Servers)

Adding Machine Tape	T	Notion Bags	NT
Gift Wrapping Paper	NT	Paper Cutters	T
Grocery Bags	NT	Prescription Bags	NT
Guest Checks	T	Ribbon and Accessories	NT
Gum Tape	NT	Sanitary Napkin Bags	
Gum Tape Dispensers	T	(resale)	NT
Prescription Medicine Bottles	NT(1)	Shopping Bags	NT
Prescription Medicine Boxes	NT(1)	Signboard	T
Prescription Medicine Jars	NT(1)	Twine	NT
Millinery Bags	NT	Wrapping Paper	NT

(1) Nontaxable only if accompanies sale and cannot be reused.

(2) If used as part of package.

(f) FLORISTS AND NURSERIES: (1)

Cellophane	NT	Polyethylene & Paper	
Cellophane Bags	NT	Cutters	T
Cellophane Tape	NT	Pressure Sensitive Tape	NT
Florist Tissue	NT	Ribbon and Accessories	NT
Flower Boxes	NT	Shredded Cellophane	NT
Flower Pots	NT	Ti-Paks and Twistems	NT
Gift Papers and Foil	NT	Twine	NT
Gummed Tape	NT	Wrapping Paper	NT
Gummed Tape Dispensers	T	Wrapping Tissue	NT
Paper Bags	NT		
Polyethylene Rolls and Bags	NT		

(g) RETAIL DEPARTMENT STORES & SPECIALTY STORES:

(Includes Book and Stationery Stores, Gift Shops, Hardware Stores, etc.)

Curtained Rod Bags	NT	Notion Bags	NT
Garment Bags	NT	Paper Cutters	T
Garment Bag Boxes	NT	Record Bags	NT
Gift Boxes	NT	Ribbon and Accessories	NT
Gift Wrap	NT	Sales Books	T
Grocery Bags	NT	Shirt Bags	NT

(Continued)

**ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES**  
**Code of Alabama 1975, Sections 40-23-31 and 40-23-83**

**810-6-1-.69. (Continued)**

Gum Tape	NT	Shoe Bags	NT
Gum Tape Dispensers	T	Shopping Bags	NT
Ice Bags	NT	Shredded Cellophane	NT
Jiffy Bags	NT	Shredded Tissue	NT
Labels	NT	Signboard	T
Lampshade Bags	NT	Transparent Tape	NT
Marking Pencils	T	Twine	NT
Millinery Bags	NT	Wrapping Paper	NT
Millinery Boxes	NT	Wrapping Tissue	NT
Nail Bags	NT		

(h) MEAT AND POULTRY PACKERS, FOOD LOCKERS AND DAIRIES: (1)

Butcher Paper	NT	Ice Cream Cans and Cartons	NT
Butter Tubs	NT	Ice Cream Pails	NT
Butter Wraps	NT	Ice Cream Sticks	NT
Cellophane and Plastic Films	NT	Marking Pencils	T
Cellophane Tape	NT	Meat Boards	NT
Chic Pax	NT	Parchment	NT
Chic Tainer Trays	NT	Poly Bags	NT
Cone Bottles	NT	Pork Loin Wrap	NT
Creamer Caps	NT	Poultry Bags	NT
Cups and Tubs	NT	Sacks	NT
Egg Cartons	NT	Sausage Boxes and Liners	NT
Freezer and Locker Paper	NT	Spoons, Forks and Knives	T
Freezer Tape	NT	Straws	T
Grocery Bags	NT	Ti-Paks and Twistems	NT
Gum Tape	NT	Twine	NT
Gum Tape Dispenser	T	Waxed Paper	NT
Ham Wraps	NT	Wrapping Paper	NT
Ice Cream Bags	NT		

(1) If the sales are made to a food locker business - it must be determined if the products are used in rendering a service, or if they are in the actual retail meat business. If they are wrapping meat for customers to be stored in their individual lockers - this is a service and the items are taxable.

(i) FARMS, ASSEMBLERS OF FARM PRODUCTS:

Box Liners	NT	Hay Baling Ties or Twine	NT(1)
Butter Tubs	NT	Labels	NT
Car Liners	T	Marking Pencils	T
Cellophane	NT	Poly Bags	NT

(Continued)

**ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES**  
**Code of Alabama 1975, Sections 40-23-31 and 40-23-83**

**810-6-1-.69. (Continued)**

Cellophane Bags	NT	Poly Sheets and Rolls	NT
Cellophane Tape	NT	Potato Bags	NT
Chic Pak	NT	Poultry Bags	NT
Chic Tainer Trays	NT	Prepackage Trays	NT
Containers for Packaging		Shredded Paper and	
Bees or Worms for Sale	NT(1)	Cellophane	NT
Egg Cartons	NT	Tomato Cartons	NT
Flour and Meal Bags	NT	Twine	NT
Fruit Baskets	NT(1)	Window Bags	NT
Grocery Bags	NT	Wrapping Paper	NT
Gum Tape	NT	Wrapping Tissue	NT
Gum Tape Dispensers	T		

(1) Nontaxable if accompanies sale and cannot be reused.

(Sections 40-2A-7(a)(5), 40-23-1(a)(9)d, 40-23-1(a)(9)e, 40-23-1(a)(9)(f), 40-23-1(a)(9)g, 40-23-4(a)(10), 40-23-4(a)(20), 40-23-4(a)(40), 40-23-4(a)(42)c, 40-23-31, 40-23-60(4)d, 40-23-60(4)e, 40-23-60(4)f, 40-23-60(4)g, 40-23-62(12), 40-23-62(21), 40-23-62(32), 40-23-62(34)c, 40-23-83 and 40-23-31, Code of Alabama 1975) (Adopted March 9, 1961, amended July 27, 1964, Readopted through APA effective October 1, 1982, amended July 30, 1998, amended March 5, 2015)

# COUNTY GOVERNMENT EDUCATION INSTITUTE

## CROAA: Safety for the County Revenue Officer

July 22-23, 2015

Marriott Legends Hotel and Conference Center at Capitol Hill

### Wednesday, July 22

- 10:00 a.m.                      Communication Skills and Building Physical and Verbal Rapport  
*Tim Brunson, Ph.D, Transformation Technologies*
- 12:00 p.m.                      Lunch
- 1:00 p.m.                        Managing Stress in Others and Dealing with Difficult People  
*Tim Brunson, Ph.D, Transformation Technologies*
- 3:00 p.m.                        Break
- 3:15 p.m.                        How to Recognize a Dangerous Situation: Close Encounters and Lessons  
Learned  
*Tim Brunson, Ph.D, Transformation Technologies*
- 5:00 p.m.                        Adjourn

### Thursday, July 23

- 8:00 a.m.                        Record Retention and Disposal  
Tom Turley, Government Records Archivist, Alabama Department of Archives and  
History
- 9:00 a.m.                        Break
- 9:15 a.m.                        Rules of Engagement – Dealing with Dangerous People and Animals  
*Sgt. Lynde Green, Calhoun County Sheriff's Department*  
*Tammy Fagan, Oxford Police Department*
- 10:45 a.m.                        Break
- 11 a.m.                            Rules of Engagement – Personal Safety and Equipment  
*Sgt. Lynde Green, Calhoun County Sheriff's Department*  
*Tammy Fagan, Oxford Police Department*
- 12:00 p.m.                        Lunch

12:30 p.m. Cybersecurity

1:00 p.m. Preparing for an Active Shooter Situation  
Arnaldo Mercado, Special Agent, Alabama Law Enforcement Agency

2:30 p.m. Test and Evaluation

3:00 p.m. Adjourn

# **ACCA ANNUAL CONVENTION PROGRAMS FOR ALL CROAA MEMBERS**

## **Tuesday, August 18 -- CROAA Education Meeting**

Once again, there will be a training session for county revenue officers held on Tuesday afternoon from **1:00 -5:00 p.m.** ACCA staff is still working on the final agenda, but each of the following topics will be included:

### **Municipal Authority in Police Jurisdictions**

*The Alabama Legislature has passed new restrictions on when and how new municipal lines take effect and how that affects taxes and other ordinances imposed on persons in the police jurisdiction*

### **Marketplace Fairness Update**

*A report on the work of Alabama's Streamline Sales and Use Tax Commission, charged with helping Alabama prepare for new federal law should anything pass*

### **Legislative Recap**

*What passed in 2015 and what might be back next year (or in a special session)*

CROAA members are strongly encouraged to arrive in time for the strolling lunch in the Exhibit Hall from 12:00-1:00 p.m. and should plan to stay for the Convention's Opening Reception, also held in the Exhibit Hall from 5:00-6:30 p.m. This will be a great opportunity for CROAA members to visit with each other – and mingle with other members of ACCA.

## **Wednesday, August 19 – Convention General Session**

The schedule for Wednesday is a little different this year, with a full day of General Session discussions on topics of importance and interest to all of county government. Topics include discussions on prison reform, changes to Alabama's gun laws, economic development incentives and an update on the Local Government Health Insurance Program, which governs the health insurance which covers most county employees in the state.

The day begins with the Convention breakfast at 7:30 and the traditional County Agents lunch will be held from 12:00 to 1:30 p.m., which means two of the three meals of the day are provided to all convention attendees.

## **Thursday, August 20 – Breakout Sessions**

As is tradition, the breakout sessions will be held on Thursday morning following the County Agents' Breakfast. County revenue officers will begin the day with sessions on the **New ATLAS Alabama Program** designed to help business keep up with requirements for business licenses, permits, taxes, etc. and the program offered by the Alabama Department of Revenue designed to help taxpayers protect their identity against theft when paying state and local taxes (**the Alabama Taxpayer Identity Protection Program**). There are also plans to have an update from the Commissioner of the Department of Revenue and/or a member of her staff.

Following the morning break, CROAA members will attend sessions with county commissioners and administrators on the following topics:

### **A County's Cyber Security Scare**

*St. Clair County Administrator Kellie Graff tells of the real security breach that occurred in St. Clair County – and how quick action saved the county from a bigger disaster*

### **Simplified Sellers Use Tax (Amazon Bill)**

*This session will provide a detailed explanation of the new law and plans for its implementation*

### **Changes to the Open Meetings Act**

*Association Counsel Mary Pons will explain how the new changes to the Open Meetings Law will impact county government*

### **Income Tax Set Off Program**

*ACCA Executive Director Sonny Brasfield will talk about the success of the pilot Income Tax Setoff Program and its possible expansion for 2016*

## **Thursday, August 20 – Convention Luncheon and Final Afternoon**

The convention luncheon honoring outgoing ACCA President Merceria Ludgood will be followed by reports on long range planning for ACCA and the ACCA affiliate groups (including CROAA).

The afternoon concludes with the Awards ceremony – and as always, the convention concludes with a banquet and dance honoring incoming-president Ray Long.

***The ACCA Annual Convention is an important event for all members of this association to attend. CROAA is a vital part of ACCA – and strong representation from this group at the convention is vital as well.***