

**BALDWIN COUNTY COMPREHENSIVE PLAN 2008 - 2025
IMPLEMENTATION PROGRAM
DATA, INVENTORY AND ANALYSIS
SEPTEMBER, 2008**

The Baldwin County Strategic Plan: 2006-2016 identifies the following needs related to implementation:

Budget & Purchasing Department: (p. 41)

- Increase total value of grants by 50% by 2009
- Identify systems and procedures necessary to make procurements required to support a budget ranging between \$350 and \$500 million while maintaining a response time at or below the current level of 24 hours
- Ensure 50% of all sales taxes are filed electronically by 2008
- Ensure that 75% of all new businesses and construction projects are in compliance with local sales and use tax law by 2010
- Provide revenue and expense forecasting on five year basis that is efficient and fiscally responsible
- Develop performance information systems and management tools to promote communication, improve efficiency and establish shared accountability throughout county government
- Require a fiscal impact analysis and cost benefit analysis for all capital projects over \$1 million

Tourist Development Council Information

The Implementation Element of the County's Comprehensive Plan includes the formation of a Tourist Development Council ("TDC"), primarily supported through a bed tax.¹ A TDC would function to preserve the County's cultural and natural resources, as well as promote Baldwin County as an attractive destination for international, out-of-state, and in-state visitors. The first step to forming and implementing a county-wide TDC is to cross reference this concept with all regulations of the Alabama State Code ("the Code") and State Department of Revenue. This initial stage determines whether any relevant Act, Ordinance, or Clause expressly enables, prohibits and/or interferes with the establishment of this proposed, County TDC which would derive primary support from a local bed tax.

TDC Formation Summary: The Alabama Bureau of Tourism and Travel ("ABTT") programming generally provides for the establishment of a local government committee (a.k.a., a TDC) to manage and oversee all related tourism programs, projects, and funding, *see infra*. Moreover, neither the Code nor the Department of Revenue's regulations interfere with or prohibit the formation of a TDC to be supported by a local bed tax. Therefore, such an establishment within Baldwin County's Comprehensive Plan would likely be lawful and proper.

¹ A bed tax may be defined as a levy imposed by a local government on hotel stays within its jurisdiction. A bed tax is a way for local governments to raise taxes without incurring the wrath of voters as those paying the tax are usually out-of-town visitors who do not vote in local elections.

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Relevant State/Statutory Authority: Nothing within the State Code expressly prohibits or limits any related conduct intended to form a TDC Committee for Baldwin County, Alabama. In fact, the Code may provide for the designation of such committees and/or councils. Furthermore, although the Alabama State Department of Revenue imposes a four percent (4%) lodging tax, many Alabama counties, other than Baldwin, impose an additional, county-wide lodging tax that directly supports the promotion of county tourism and travel.

Applicable Regulations: The following definitions and regulations provide the framework that will allow Baldwin County to form and implement a TDC:

Master Plan Authority: In 1991, the Baldwin County Planning and Zoning Act (Act No. 91-719) was passed by the Alabama State Legislature which: (1) allowed the County Commission to create planning districts within the unincorporated areas of the County; (2) allowed zoning within planning districts that vote their desire to come under County planning and zoning authority; and (3) required the development and maintenance of a "master plan" for the use and development of unincorporated Baldwin County.

State Lodgings Tax: Section 40-26-1, Code of Alabama 1975, 810-6-5-.22 *Lodgings Tax Returns*. Alabama Department of Revenue collects a lodging tax for the State and Alabama Gulf Coast Visitors and Convention Bureau. The law had been applied to hotels and motels to collect a tax from transients, vacationers, and travelers, who stay overnight in Alabama. This tax is principally utilized to promote travel and tourism within the state. The State Lodgings tax is a privilege tax. This statewide lodging tax is charged on all hotel and motel rooms and campground sites, and applies to all charges for providing such accommodations. Here, although Baldwin does not currently impose a County Lodgings Tax, other Alabama counties impose a similar, county-specific lodgings tax that directly funds and promotes county tourism and travel. For instance, Shelby County, Alabama imposes a seven percent (7%) lodgings tax in addition to the State's four percent (4%) lodgings tax.

Advisory Board: Section 41-7-3, Code of Alabama 1975, *Advisory board*. (a) There is established the Advisory Board to the Alabama Bureau of Tourism and Travel ("ABTT") to advise and assist the director. Note: ABTT is funded by two sources. The first is by a General Fund appropriation from the state Legislature. The second is through a portion of the state lodging tax. ... (g) The Advisory Board to the [ABTT] ... shall perform the following duties: (1) Serve as a body to advise the director and private persons on the development and implementation of state policies and programs relating to tourism and recreation and to assist in the coordination of these activities. ... (3) Advise and review marketing and annual advertising plans developed by the [Bureau] ... [to] [accomplish] a. Maximizing the return on public and private investment and tourism. b. Encouraging longer stays by visitors to Alabama. c. Assisting local entities in attracting conferences and conventions. d. Reducing

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season fluctuations in travel and tourist related industries. e. Encouraging visitors to be destination oriented in this state...(h) Seek and review the views of all levels of government and the private sector with respect to state programs and policies for the promotion and assistance of tourism. (i) Cooperate and provide expertise for communities and tourism marketing associations in the development and promotion of their tourism attractions and businesses. (j) Establish working committees to advise the Bureau with specific areas of operation including marketing, advertising, regional issues, administration of grant and co-op programs, and product and service development. (Acts 1951, No. 712, p. 1250, §3; Acts 1957, No. 562, p. 780; Acts 1967, No. 267, p. 764; Act 2002-405, p. 1019, §1.)

Advisory Council: Section 23-1-294 Code of Alabama 1975, *Advisory Council*... The duties and responsibilities of the Advisory Council shall include the following: ... (4) Encouraging towns and municipalities to designate scenic byways within their jurisdictions... [F]ederal, state, or other funding ... may be available. (Act 2000-589, p. 1076, §5.)