

1 SB98
2 114481-3
3 By Senator Bedford
4 RFD: Finance and Taxation General Fund
5 First Read: 12-JAN-10
6 PFD: 01/11/2010

1 SB98

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4 ENROLLED, An Act,

5 To amend Sections 28-1-3.1, 28-3-1, 28-3-53.2,
6 28-3-168, 28-3-187.1, 28-3A-8, and 28-7-16, Code of Alabama
7 1975, and to repeal Section 28-7-2, Code of Alabama 1975,
8 relating to the sale of fortified wine, to allow fortified
9 wine to be sold by any licensee of the Alcoholic Beverage
10 Control Board; to levy a tax on fortified wine; and to provide
11 for the distribution of the tax.

12 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

13 Section 1. Sections 28-1-3.1, 28-3-1, 28-3-53.2,
14 28-3-168, 28-3-187.1, 28-3A-8, and 28-7-16, Code of Alabama
15 1975, are amended to read as follows:

16 "§28-1-3.1.

17 "(a) Any person 21 years of age or over who is on
18 active duty, in active reserve status or retired from the
19 armed forces of the United States, or the dependent of such
20 person, or is otherwise eligible to purchase alcoholic
21 beverages from military package or liquor stores, shall be
22 entitled to have in his possession, in his motor vehicle, or a
23 private residence or place of private residence or the
24 curtilage thereof in any county in this state, for his own
25 private use and not for resale, not more than the following

1 quantity of alcoholic beverages as defined in Section 28-3-1,
2 which beverages have been sold by a military liquor, package,
3 Class 6 or similar store or outlet: three liters of liquor and
4 one case of beer; or three liters of wine and one case of
5 beer; or two cases of beer; provided, however, that no
6 alcoholic beverages shall be kept, stored or possessed in the
7 passenger area of any vehicle, or in the view of any
8 passenger; and further provided that the beer and table wine
9 must first have been purchased by the military package or
10 liquor stores from licensed Alabama wholesalers, and liquor
11 must first have been purchased by the military package and
12 liquor stores from the Alabama ABC Board; and shall have
13 sufficient identification, including but not limited to a
14 sales receipt, to show that such alcoholic beverages were
15 purchased in Alabama and sold by such military store or
16 outlet; provided further that no rule or regulation of the
17 board shall require a wholesaler to affix stamps or decals to
18 beer or table wine.

19 "(b) It shall be unlawful for any person in
20 possession of alcoholic beverages as enumerated in subsection
21 (a) of this section to sell or offer to sell such alcoholic
22 beverages to anyone not authorized to purchase such state
23 untaxed beverages himself or to have in his possession at any
24 one time any amount of state untaxed alcoholic beverages in
25 excess of the quantity set forth in subsection (a) of this

1 section. Any person violating the provisions of this section
2 shall be guilty of a misdemeanor and shall be fined not less
3 than \$50.00 nor more than \$500.00, or imprisoned in the county
4 jail for a period not to exceed six months, either or both, at
5 the discretion of the court.

6 "§28-3-1.

7 The following words or phrases, whenever they appear
8 in this chapter, and in Alcoholic Beverage Licensing Code,
9 being Act No. 80-529, Acts of Alabama, 1980, as amended,
10 appearing as Chapter 3A, Title 28, as amended, and the Alabama
11 Table Wine Act, being Act 80-382, Acts of Alabama 1980, as
12 amended, appearing as Chapter 7, Title 28, as amended, unless
13 the context clearly indicates otherwise, shall have the
14 meaning ascribed to them in this section:

15 (1) ALCOHOLIC BEVERAGES. Any alcoholic, spirituous,
16 vinous, fermented or other alcoholic beverage, or combination
17 of liquors and mixed liquor, a part of which is spirituous,
18 vinous, fermented or otherwise alcoholic, and all drinks or
19 drinkable liquids, preparations or mixtures intended for
20 beverage purposes, which contain one-half of one percent or
21 more of alcohol by volume, and shall include liquor, beer, and
22 wine.

23 (2) ASSOCIATION. A partnership, limited partnership,
24 or any form of unincorporated enterprise owned by two or more
25 persons.

1 (3) BEER, or MALT OR BREWED BEVERAGES. Except as
2 otherwise provided in this subdivision, any beer, lager beer,
3 ale, porter, malt or brewed beverage, or similar fermented
4 malt liquor containing one-half of one percent or more of
5 alcohol by volume and not in excess of thirteen and
6 nine-tenths percent by volume, by whatever name the same may
7 be called.

8 (4) BOARD. The Alcoholic Beverage Control Board.

9 (5) CARTON. The package or container or containers
10 in which alcoholic beverages are originally packaged for
11 shipment to market by the manufacturer or its designated
12 representatives or the importer.

13 (6) CONTAINER. The single bottle, can, keg, bag or
14 other receptacle, not a carton, in which alcoholic beverages
15 are originally packaged for the market by the manufacturer or
16 importer and from which the alcoholic beverage is consumed by
17 or dispensed to the public.

18 (7) CLUB.

19 a. Class I. A corporation or association organized
20 or formed in good faith by authority of law and which must
21 have at least 150 paid-up members. It must be the owner,
22 lessee or occupant of an establishment operated solely for the
23 objects of a national, social, patriotic, political or
24 athletic nature or the like, but not for pecuniary gain, and
25 the property as well as the advantages of which, belong to all

1 the members and which maintains an establishment provided with
2 special space and accommodations where, in consideration of
3 payment, food with or without lodging is habitually served.
4 The club shall hold regular meetings, continue its business
5 through officers regularly elected, admit members by written
6 application, investigation and ballot and charge and collect
7 dues from elected members.

8 b. Class II. A corporation or association organized
9 or formed in good faith by authority of law and which must
10 have at least 100 paid-up members. It must be the owner,
11 lessee or occupant of an establishment operated solely for the
12 objects of a national, social, patriotic, political or
13 athletic nature or the like. The club shall hold regular
14 meetings, continue its business through officers regularly
15 elected, admit members by written application, investigation
16 and ballot and charge and collect dues from elected members.

17 (8) CORPORATION. A corporation or joint stock
18 association organized under the laws of this state, the United
19 States, or any other state, territory or foreign country, or
20 dependency.

21 (9) DRY COUNTY. Any county which by a majority of
22 those voting voted in the negative in an election heretofore
23 held under the applicable statutes at the time of said
24 election or may hereafter vote in the negative in an election
25 or special method referendum hereafter held in accordance with

1 the provisions of Chapter 2 of this title, or held in
2 accordance with the provisions of any act hereafter enacted
3 permitting such election.

4 (10) DRY MUNICIPALITY. Any municipality within a wet
5 county which has, by its governing body or by a majority of
6 those voting in a municipal election heretofore held in
7 accordance with the provisions of Section 28-2-22, or in a
8 municipal option election heretofore or hereafter held in
9 accordance with the provisions of Act 84-408, Acts of Alabama
10 1984, appearing as Chapter 2A of this title, or any act
11 hereafter enacted permitting municipal option election, voted
12 to exclude the sale of alcoholic beverages within the
13 corporate limits of said municipality.

14 (11) GENERAL WELFARE PURPOSES.

15 a. The administration of public assistance as set
16 out in Sections 38-2-5 and 38-4-1;

17 b. Services, including supplementation and
18 supplementary services under the federal Social Security Act,
19 to or on behalf of persons to whom such public assistance may
20 be given under said Sections 38-2-5 and 38-4-1;

21 c. Service to and on behalf of dependent, neglected
22 or delinquent children; and

23 d. Investigative and referral services to and on
24 behalf of needy persons.

1 "(12) HEARING COMMISSION. A body appointed by the
2 board to hear and decide all contested license applications
3 and all disciplinary charges against any licensee for
4 violation of this title or the regulations of the board.

5 (13) HOTEL. A building or buildings held out to the
6 public for housing accommodations of travelers or transients,
7 and shall include motel, but shall not include a rooming house
8 or boarding house.

9 (14) IMPORTER. Any person, association or
10 corporation engaged in importing alcoholic beverages, liquor,
11 wine or beer, manufactured outside of the United States of
12 America into this state or for sale or distribution in this
13 state, or to the board or to a licensee of the board.

14 (15) LIQUOR. Any alcoholic, spirituous, vinous,
15 fermented, or other alcoholic beverage, or combination of
16 liquors and mixed liquor, a part of which is spirituous,
17 fermented, vinous or otherwise alcoholic, and all drinks or
18 drinkable liquids, preparations or mixtures intended for
19 beverage purposes, which contain one-half of one percent or
20 more of alcohol by volume, except beer and table wine.

21 (16) LIQUOR STORE. A liquor store operated by the
22 board, where alcoholic beverages other than beer are
23 authorized to be sold in unopened containers.

24 (17) MANUFACTURER. Any person, association or
25 corporation engaged in the producing, bottling, manufacturing,

1 distilling, rectifying or compounding of alcoholic beverages,
2 liquor, beer or wine in this state or for sale or distribution
3 in this state or to the board or to a licensee of the board.

4 (18) MINOR. Any person under 21 years of age, except
5 a person 19 years of age or older prior to October 1, 1985, is
6 not a minor; provided, however, in the event Section 28-1-5,
7 shall be repealed or otherwise shall be no longer in effect,
8 thereafter the provisions of Section 26-1-1, shall govern.

9 (19) MUNICIPALITY. Any incorporated city or town of
10 this state to include its police jurisdiction.

11 (20) PERSON. Every natural person, association or
12 corporation. Whenever used in a clause prescribing or imposing
13 a fine or imprisonment, or both, such term as applied to
14 "association" shall mean the partners or members thereof and
15 as applied to "corporation" shall mean the officers thereof,
16 except as to incorporated clubs the term "person" shall mean
17 such individual or individuals who, under the bylaws of such
18 clubs, shall have jurisdiction over the possession and sale of
19 liquor therein.

20 (21) POPULATION. The population according to the
21 last preceding or any subsequent decennial census of the
22 United States, except where a municipality is incorporated
23 subsequent to the last census, in which event, its population
24 until the next decennial census shall be the population of
25 said municipality as determined by the judge of probate of

1 said county as the official population on the date of its
2 incorporation.

3 (22) RESTAURANT. A reputable place licensed as a
4 restaurant, operated by a responsible person of good
5 reputation and habitually and principally used for the purpose
6 of preparing and serving meals for the public to consume on
7 the premises.

8 (23) MEAL. A diversified selection of food some of
9 which is not susceptible of being consumed in the absence of
10 at least some articles of tableware and which cannot be
11 conveniently consumed while one is standing or walking about.

12 (24) RETAILER. Any person licensed by the board to
13 engage in the retail sale of any alcoholic beverages to the
14 consumer.

15 (25) SALE or SELL. Any transfer of liquor, wine or
16 beer for a consideration, and any gift in connection with, or
17 as a part of, a transfer of property other than liquor, wine
18 or beer for a consideration.

19 (26) SELLING PRICE. The total marked-up price of
20 spirituous or vinous liquors sold by the board, exclusive of
21 taxes levied thereon.

22 (27) UNOPENED CONTAINER. A container containing
23 alcoholic beverages, which has not been opened or unsealed
24 subsequent to filling and sealing by the manufacturer or
25 importer.

1 (28) WET COUNTY. Any county which by a majority of
2 those voting voted in the affirmative in an election
3 heretofore held in accordance with the statutes applicable at
4 the time of said election or may hereafter vote in the
5 affirmative in an election or special method referendum held
6 in accordance with the provisions of Chapter 2 of this title,
7 or other statutes applicable at the time of said election.

8 (29) WET MUNICIPALITY. Any municipality in a dry
9 county which by a majority of those voting voted in the
10 affirmative in a municipal option election heretofore or
11 hereafter held in accordance with the provisions of Act
12 84-408, Acts of Alabama 1984, appearing as Chapter 2A of this
13 title, as amended, or any act hereafter enacted permitting
14 municipal option election, or any municipality which became
15 wet by vote of the governing body or by the voters of the
16 municipality heretofore or hereafter held under the special
17 method referendum provisions of Section 28-2-22, or as
18 hereafter provided, where the county has become dry subsequent
19 to the elected wet status of the municipality.

20 (30) WHOLESALER. Any person licensed by the board to
21 engage in the sale and distribution of table wine and beer, or
22 either of them, within this state, at wholesale only, to be
23 sold by export or to retail licensees or other wholesale
24 licensees or others within this state lawfully authorized to

1 sell table wine and beer, or either of them, for the purpose
2 of resale only.

3 (31) WINE. All beverages made from the fermentation
4 of fruits, berries, or grapes, with or without added spirits,
5 and produced in accordance with the laws and regulations of
6 the United States, containing not more than 24 percent alcohol
7 by volume, and shall include all sparkling wines, carbonated
8 wines, special natural wines, rectified wines, vermouths,
9 vinous beverages, vinous liquors, and like products, including
10 restored or unrestored pure condensed juice.

11 (32) TABLE WINE. Except as otherwise provided in
12 this subdivision, any wine containing not more than 24 percent
13 alcohol by volume. Table wine does not include any wine
14 containing more than 16.5 percent alcohol by volume that is
15 made with herbs or flavors, except vermouth, or is an
16 imitation or other than standard wine. Table wine is not
17 liquor, spirituous or vinous.

18 (33) BRANDY. All beverages which are an alcoholic
19 distillate from the fermented juice, mash, or wine of fruit,
20 or from the residue thereof, produced in such manner that the
21 distillate possesses the taste, aroma, and characteristics
22 generally attributed to the beverage, as bottled at not less
23 than 80 degree proof.

24 "§28-3-53.2.

1 (a) The word "board," wherever used in this
2 section, shall mean the Alabama Alcoholic Beverage Control
3 Board provided for in Chapter 3, Title 28. The term "mark up,"
4 wherever used in this section shall mean the percentage amount
5 added to cost plus freight on spirituous or vinous liquors
6 sold by the "board," exclusive of taxes heretofore levied with
7 respect thereto.

8 (b) The total amount of the additional "mark up" on
9 cost of merchandise, levied by the Alcoholic Beverage Control
10 Board subsequent to June 30, 1983, shall be designated to the
11 credit of the General Fund of the state.

12 (c) The board shall be prohibited from increasing
13 the mark up on wholesale case lot sales of liquor above 16.99
14 percent of the cost plus freight subsequent to December 1,
15 2004.

16 "§28-3-168.

17 (a) For the purposes of this section, the following
18 words and phrases shall have the following meanings:

19 (1) MANUFACTURER. Any person, association, or
20 corporation engaged in the producing, bottling, manufacturing,
21 distilling, rectifying, or compounding of liquor, alcohol,
22 malt and brewed beverages, or vinous beverages.

23 (2) WINE WHOLESALER, DISTRIBUTOR, OR JOBBER. Any
24 person, association, or corporation licensed by the board to
25 engage in the sale and distribution of table wine within

1 counties in which this chapter applies, at wholesale only, to
2 be sold for export or to licensees within this state
3 authorized by their licenses to sell wine.

4 "(3) WINE RETAILER. Persons, corporations, or
5 associations licensed by the board to engage in the retail
6 sale of table wine to be consumed off the premises and who do
7 not possess a state liquor license.

8 "(4) TABLE WINE. Any wine containing not more than
9 16.5 percent alcohol by volume.

10 "(b) In all counties having a population of not less
11 than 300,000 nor more than 500,000 according to the 1970 or
12 any subsequent federal decennial census, table wines may be
13 sold at retail by any licensed wine retailer for off-premises
14 consumption only. A wine wholesaler may sell to a wine
15 retailer table wines that have been purchased from a licensed
16 manufacturer.

17 "(c) In all counties having a population of not less
18 than 500,000 according to the 1970 or any subsequent federal
19 decennial census, table wines may be sold at retail by any
20 licensed wine retailer for off-premises consumption only. A
21 wine wholesaler may sell to a wine retailer table wines that
22 have been purchased from a licensed manufacturer.

23 "(d) In all counties having a population of not less
24 than 115,000 nor more than 130,000 according to the 1970 or
25 any subsequent federal decennial census, table wines may be

1 sold at retail by any licensed wine retailer for off-premises
2 consumption only. A wine wholesaler may sell to a wine
3 retailer table wines that have been purchased from a licensed
4 manufacturer.

5 "(e) A license may not be issued by the board unless
6 the applicant is a citizen of the United States or legally
7 present in this state.

8 "§28-3-187.1.

9 "Any laws or parts of laws to the contrary
10 notwithstanding, no manufacturer, importer or wholesaler
11 licensee of vinous liquor and brandy, as defined by Section
12 28-3-1, shall be required to comply with the provisions of
13 laws, rules, or regulations relating to the state labeling of
14 certain containers of alcoholic beverages by such
15 manufacturer, importer, or wholesaler licensees.

16 "§28-3A-8.

17 "Upon applicant's compliance with the provisions of
18 this chapter and the regulations made thereunder, the board
19 shall issue to applicant a liquor wholesale license which
20 shall authorize the licensee to import and receive shipments
21 of liquor or wine from outside the state from licensed
22 manufacturers and to sell at wholesale or distribute liquor or
23 wine to the board or as authorized by the board except a
24 liquor wholesale licensee may not sell liquor to retail
25 licensees of the board. Sales shall be in original packages or

1 containers as prepared for the market by the manufacturer or
2 bottler. No person shall sell at wholesale or distribute
3 liquor or wine within this state to the board or as authorized
4 by the board unless such person shall be issued a liquor
5 wholesale license by the board."

6 "§28-7-16.

7 "(a) Levy. There is hereby levied in addition to the
8 license taxes provided for by this chapter and municipal and
9 county license taxes and in addition to any marked-up price
10 made by the board on wine sold by the board a privilege or
11 excise tax measured by and graduated in accordance with the
12 volume of sales of table wine containing not more than sixteen
13 and one-half percent (16.5%) alcohol by volume and shall be an
14 amount equal to forty-five cents (\$.45) per liter of table
15 wine containing not more than sixteen and one-half percent
16 (16.5%) alcohol by volume sold to the wholesale licensee or
17 board, to be collected from the purchaser by the board or by a
18 licensed retailer.

19 (b) Collection, Monthly Return, Remittance, Right to
20 Examine Books and Records. (1) The tax levied by subsection
21 (a) shall be added to the sales price of all table wine
22 containing not more than sixteen and one-half percent (16.5%)
23 alcohol by volume sold and shall be collected from the
24 purchasers. The tax shall be collected in the first instance
25 from the wholesaler where table wine containing not more than

1 sixteen and one-half percent (16.5%) alcohol by volume is sold
2 or handled by wholesale licensees, and by the board from
3 whomever makes sales when table wine containing not more than
4 sixteen and one-half percent (16.5%) alcohol by volume is sold
5 by the board. It shall be unlawful for any person who is
6 required to pay the tax in the first instance to fail or
7 refuse to add to the sales price and collect from the
8 purchaser the required amount of tax, it being the intent and
9 purpose of this provision that the tax levied is in fact a
10 levy on the consumer. The person who pays the tax in the first
11 instance is acting as an agent of the state for the collection
12 and payment of the tax and as such may not collect a tax on
13 table wine containing not more than sixteen and one-half
14 percent (16.5%) alcohol by volume for any other level of
15 government.

16 (2) The tax hereby levied shall be collected by a
17 monthly return, which shall be filed by the wholesale
18 licensees as follows: A monthly return filed with the board
19 not later than the 15th day of the second month following the
20 month of receipt of table wine containing not more than
21 sixteen and one-half percent (16.5%) alcohol by volume by the
22 wholesaler on a form prescribed by the board showing receipts
23 by the wholesalers from manufacturer, importer, or other
24 wholesaler licensees during the month of receipt and the taxes
25 due thereon at the rate of thirty-eight cents (\$.38) per liter

1 of table wine containing not more than sixteen and one-half
2 percent (16.5%) alcohol by volume sold to the wholesale
3 licensee or board; the taxes due at such rate shall be
4 remitted to the board along with the return; a monthly return
5 filed with the county or municipality within which the wine is
6 sold at retail filed not later than the 15th day of each month
7 showing sales by wholesalers during the preceding month and
8 the county or municipality in which sold and the taxes due
9 thereon at the rate of seven cents (\$.07) per liter of table
10 wine containing not more than sixteen and one-half percent
11 (16.5%) alcohol by volume sold; and the taxes due at such rate
12 shall be remitted to the county or municipality along with the
13 return.

14 (3) The tax hereby levied shall be collected by the
15 board on the table wine containing not more than sixteen and
16 one-half percent (16.5%) alcohol by volume sold by the board
17 and shall be paid as follows: Taxes at the rate of
18 thirty-eight cents (\$.38) per liter of table wine containing
19 not more than sixteen and one-half percent (16.5%) alcohol by
20 volume sold shall be remitted by the board to the State
21 Treasurer and taxes at the rate of seven cents (\$.07) per
22 liter of table wine containing not more than sixteen and
23 one-half percent (16.5%) alcohol by volume sold shall be
24 remitted by the board to the county or municipality within
25 which the wine was sold at retail not later than the last day

1 of the month following the month of sale, as set forth in
2 subsection (c).

3 (4) The board and the governing body of each county
4 and municipality served by the wholesaler shall have the
5 authority to examine the books and records of any person who
6 sells, stores, or receives for the purpose of distribution any
7 table wine, containing not more than sixteen and one-half
8 percent (16.5%) alcohol by volume to determine the accuracy of
9 any return required to be filed with it.

10 (c) Disposition of proceeds. The proceeds of the tax
11 levied by subsection (a) shall be paid and distributed as
12 follows:

13 (1) Thirty-eight cents (\$.38) per liter of table
14 wine containing not more than sixteen and one-half percent
15 (16.5%) alcohol by volume sold shall be collected by the board
16 on its sales or paid to the board by wholesale licensees on
17 their sales, and by the board paid to the State Treasurer to
18 be credited as net profits from operation of the board to be
19 distributed as provided by law.

20 (2) Seven cents (\$.07) per liter of table wine
21 containing not more than sixteen and one-half percent (16.5%)
22 alcohol by volume sold shall be paid by the board on its sales
23 or by wholesale licensees on their sales, either into the
24 treasury of the municipality in which the table wine was sold
25 at retail within its corporate limits, or, where sold outside

1 the corporate limits of any municipality, into the treasury of
2 the county in which the table wine was sold at retail.

3 (d) There is hereby levied in addition to the
4 license taxes provided for by this chapter and municipal and
5 county license taxes and in addition to any marked-up price
6 made by the board on wine sold by the board a privilege or
7 excise tax measured by and graduated in accordance with the
8 volume of sales of table wine containing more than sixteen and
9 one-half percent (16.5%) alcohol by volume. The tax shall be
10 an amount equal to two dollars and forty-two cents (\$2.42) per
11 liter of table wine containing more than sixteen and one-half
12 percent (16.5%) alcohol by volume sold to the wholesale
13 licensee or board, to be collected from the purchaser by the
14 board or by a licensed retailer.

15 (e) Collection, Monthly Return, Remittance, Right to
16 Examine Books and Records. (1) The tax levied by subsection
17 (d) shall be added to the sales price of all table wine
18 containing more than sixteen and one-half percent (16.5%)
19 alcohol by volume sold and shall be collected from the
20 purchasers. The tax shall be collected in the first instance
21 from the wholesaler where table wine containing more than
22 sixteen and one-half percent (16.5%) alcohol by volume is sold
23 or handled by wholesale licensees, and by the board from
24 whomever makes sales when table wine containing more than
25 sixteen and one-half percent (16.5%) alcohol by volume is sold

1 by the board. It shall be unlawful for any person who is
2 required to pay the tax in the first instance to fail or
3 refuse to add to the sales price and collect from the
4 purchaser the required amount of tax, it being the intent and
5 purpose of this provision that the tax levied is in fact a
6 levy on the consumer. The person who pays the tax in the first
7 instance is acting as an agent of the state for the collection
8 and payment of the tax and as such may not collect a tax on
9 table wine containing more than sixteen and one-half percent
10 (16.5%) alcohol by volume for any other level of government.

11 (2) The tax levied in subsection (d) shall be
12 collected by a monthly return, which shall be filed by the
13 wholesale licensees with the board not later than the 15th day
14 of the second month following the month of receipt of table
15 wine containing more than sixteen and one-half percent (16.5%)
16 alcohol by volume by the wholesaler on a form prescribed by
17 the board showing receipts by the wholesalers from
18 manufacturer, importer, or other wholesaler licensees during
19 the month of receipt and the taxes due thereon at the rate of
20 two dollars and forty-two cents (\$2.42) per liter of table
21 wine containing more than sixteen and one-half percent (16.5%)
22 alcohol by volume sold to the wholesale licensee or board; the
23 taxes due at such rate shall be remitted to the board along
24 with the return.

1 (3) The tax levied in subsection (d) shall be
2 collected by the board on table wine containing more than
3 sixteen and one-half percent (16.5%) alcohol by volume sold by
4 the board and shall be paid as follows: Taxes at the rate of
5 two dollars and forty-two cents (\$2.42) per liter of table
6 wine containing more than sixteen and one-half percent (16.5%)
7 alcohol by volume sold shall be remitted by the board to the
8 State Treasurer.

9 (4) The board shall have the authority to examine
10 the books and records of any person who sells, stores, or
11 receives for the purpose of distribution any table wine
12 containing more than sixteen and one-half percent (16.5%)
13 alcohol by volume, to determine the accuracy of any return
14 required to be filed with it.

15 (f) Disposition of proceeds. The proceeds of the tax
16 levied by subsection (d) shall be paid and distributed as
17 follows:

18 (1) Thirty-seven percent (37%) to the Alcoholic
19 Beverage Control Board.

20 (2) Thirty-four percent (34%) to the State General
21 Fund.

22 (3) Twenty and eight-tenths percent (20.8%) to the
23 Department of Human Resources.

24 (4) Eight and two-tenths percent (8.2%) to the
25 Department of Mental Health.

1 (e) Taxes exclusive. The taxes herein levied are
2 exclusive and shall be in lieu of all other and additional
3 taxes and licenses of the state, county, or municipality,
4 imposed on or measured by the sale or volume of sale of table
5 wine; provided, that nothing herein contained shall be
6 construed to exempt the retail sale of table wine from the
7 levy of tax on general retail sales by the state, county, or
8 municipality in the nature of, or in lieu of, a general sales
9 tax.

10 (f) Trade between wholesalers exempt. The taxes
11 levied by subsections (a) and (d) shall not be imposed upon
12 the sale, trade, or barter of table wine by one licensed
13 wholesaler to another wholesaler licensed to sell and handle
14 table wine in this state, which transaction is hereby made
15 exempt from said tax; provided, however, the board may require
16 written reporting of any such transaction in the form as the
17 board may prescribe.

18 Section 2. Section 28-7-2, Code of Alabama 1975, is
19 repealed.

20 Section 3. This act shall become effective on the
21 first day of the third month following its passage and
22 approval by the Governor, or its otherwise becoming law.

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SB98

Senate 21-APR-2010

I hereby certify that the within Act originated in
and passed the Senate, the Executive veto to the contrary
notwithstanding.

McDowell Lee
Secretary

House of Representatives

Passed 22-APR-2010, the Executive veto to the contrary not
withstanding.

I hereby certify that the vote shown above in the
two Houses of the Legislature overriding the Governor's veto
is true and correct.

McDowell Lee
Secretary

By: Senator Bedford