

1 SB348
2 115441-2
3 By Senator Benefield (N & P)
4 RFD: Local Legislation No. 1
5 First Read: 02-FEB-10

1 SB348

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4 With Notice and Proof

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6 ENROLLED, An Act,

7 Relating to Clay County; to amend Sections
8 45-14-244.02 and 45-14-244.05, Code of Alabama 1975, and to
9 repeal Section 45-14-244.04, Code of Alabama 1975; to provide
10 for the disbursement of a portion of the tobacco tax to the
11 county commission to be used by water districts in the county
12 to build feeder lines; to authorize the county commission to
13 promulgate rules for disbursing the funds; to further provide
14 for collection of the tax; and to abolish the District
15 Community Service Office.

16 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

17 Section 1. Sections 45-14-244.02 and 45-14-244.05,
18 Code of Alabama 1975, are amended to read as follows:

19 "§45-14-244.02.

20 "It shall be unlawful for any dealer, storer, or
21 distributor engaged in or continuing in the business in Clay
22 County for which the tax is levied to fail or refuse to add to
23 the sales price and collect from the purchaser the amount due
24 on account of the tax herein provided, to refund or offer to
25 refund all or any part of the amount collected or absorbed, or

1 advertise directly or indirectly, the absorption of the tax or
2 any portion thereof. Any person, firm, corporation, club, or
3 association violating this section shall be subject to a civil
4 penalty of not less than twenty-five dollars (\$25) nor more
5 than five hundred dollars (\$500). Each act in violation of
6 this section shall constitute a separate offense.

7 "(1) The State Department of Revenue shall collect
8 all taxes levied pursuant to this part at the same time and in
9 the same manner as state sales and use taxes are collected.

10 "(2) The tax levied herein shall be paid by affixing
11 stamps that are required for the payment of the tax imposed by
12 Sections 40-25-1 to 40-25-28, inclusive.

13 "(3) The county shall contract with the State
14 Department of Revenue to purchase stamps to be affixed. The
15 department may have the same duties relative to the
16 preparation and sale of stamps to evidence the payment of the
17 tax that it has relative to the preparation and sale of stamps
18 under Sections 40-25-1 to 40-25-28, inclusive.

19 "(4) In accordance with Section 40-25-2(g), in the
20 event the aforementioned tobacco stamps are not available for
21 affixing to tobacco products packages and containers, or by
22 the authority of a duly promulgated regulation eliminating the
23 requirement of affixing county tobacco stamps, the entity,
24 including the Commissioner of the Department of Revenue, may
25 require a monthly report in lieu of stamps to report the

1 amount of tax due. The monthly report shall be in a form
2 approved by the commissioner and adopted by the department
3 under the Alabama Administrative Procedure Act, Title 41,
4 Chapter 22.

5 "§45-14-244.05.

6 "(a) The proceeds from the tax authorized, less two
7 percent of the actual cost of collection, which shall be
8 retained by the Department of Revenue, shall be distributed to
9 the Clay County General Fund to be expended as follows:

10 "(1) Thirty-two percent of the proceeds shall be
11 distributed to the Alabama Forestry Commission to be utilized
12 for fire protection in the county, as provided in subsection
13 (b).

14 "(2) Twenty percent of the proceeds shall be
15 distributed to the Clay County Industrial Development Council.

16 "(3) Twenty-eight percent shall be retained in the
17 Clay County General Fund to be utilized as are other county
18 funds.

19 "(4) Twenty percent of the proceeds shall be
20 distributed to the Clay County Commission to be deposited in a
21 separate fund in the county treasury and, subject to an
22 application process developed by the county commission,
23 disbursed to water districts in the county for the purpose of
24 installing feeder lines. The county commission shall have the
25 authority to develop guidelines, promulgate rules, and

1 institute an application process to provide for the
2 disbursement of the funds.

3 "(b) The funds distributed to the Alabama Forestry
4 Commission shall be payable on a quarterly or monthly basis
5 and will be expended solely for purposes of fire protection,
6 prevention, and fire safety education in order to encourage a
7 strong volunteer firefighters' network in Clay County. The
8 proceeds shall be distributed to volunteer fire departments in
9 the county as determined by rules and regulations set up by
10 the Alabama Forestry Commission and the Clay County Volunteer
11 Firefighters Association on an equal basis, share and share
12 alike. None of the proceeds shall be used for salaries nor to
13 pay members for any performance of duties associated with the
14 department. Any member fire department which fails to meet the
15 standards and criteria shall be denied its share of the
16 funding. The association shall give noncomplying member fire
17 departments proper notice of all deficiencies and a reasonable
18 time period to correct the deficiencies before any funds shall
19 be denied.

20 Section 2. The District Community Service Office
21 serving Randolph, Clay, and Chambers Counties is abolished and
22 Section 45-14-244.04, Code of Alabama 1975, is repealed.

23 Section 3. This act shall become effective September
24 30, 2010.

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB348

Senate 25-FEB-10

I hereby certify that the within Act originated in and passed the Senate.

McDowell Lee
Secretary

House of Representatives
Passed: 06-APR-10

By: Senator Benefield