

HB88 INTRODUCED



1 SBAM75-1
2 By Representative Sells
3 RFD: Economic Development and Tourism
4 First Read: 07-Mar-23
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SYNOPSIS:

This bill would authorize a licensed manufacturer or importer of alcoholic beverages or their agent to donate up to 4.5 liters of liquor to a licensed nonprofit special event.

A BILL
TO BE ENACTED
AN ACT

Relating to the Alcoholic Beverage Control Board; to add Section 28-3A-6.1 to the Code of Alabama 1975, to authorize a licensed manufacturer or importer of alcoholic beverages to donate a limited amount of alcoholic beverages to a licensed nonprofit special event.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 28-3A-6.1 is added to the Code of Alabama 1975, to read as follows:

§28-3A-6.1

A licensed manufacturer or importer in this state, or its agent, may donate and deliver up to 4.5 liters or equivalent thereof of liquor sourced from a licensed manufacturer or importer to a licensed nonprofit special event operated by or on behalf of a nonprofit organization for each event. Donations shall be taxed in accordance with state and



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29 federal laws, rules, and regulations. Donations shall be
30 reported on a form prescribed by the board. Donations shall be
31 taxed on a sales price imputed by the board based upon the
32 listed retail price of the product donated. Any liquor
33 remaining at the conclusion of the nonprofit event shall be
34 returned to the broker for disposal.

35 Section 2. This act shall become effective on the first
36 day of the third month following its passage and approval by
37 the Governor, or its otherwise becoming law.