

1 SB131  
2 189458-1  
3 By Senator Pittman  
4 RFD: Finance and Taxation General Fund  
5 First Read: 09-JAN-18

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8 SYNOPSIS: This bill amends Sections 9-13-84, 22-9A-23,  
9 22-21-24, 27-4A-3, 28-3-74, 28-3-184, 28-3-201,  
10 28-3-202, 28-3-204, 28-7-16, 38-4-12, 38-4-12.1,  
11 40-1-31, 40-8-3, 40-21-51, 40-21-87, 40-23-35,  
12 40-23-50, 40-23-77, and 40-25-23 of the Code of  
13 Alabama 1975, to provide further for the  
14 distribution of state tax revenues.

15  
16 A BILL  
17 TO BE ENTITLED  
18 AN ACT  
19

20 To amend Sections 9-13-84, 22-9A-23, 22-21-24,  
21 27-4A-3, 28-3-74, 28-3-184, 28-3-201, 28-3-202, 28-3-204,  
22 28-7-16, 38-4-12, 38-4-12.1, 40-1-31, 40-8-3, 40-21-51,  
23 40-21-87, 40-23-35, 40-23-50, 40-23-77, and 40-25-23 of the  
24 Code of Alabama 1975, to provide further for the distribution  
25 of state tax revenues.

26 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1                   Section 1. Sections 9-13-84, 22-9A-23, 22-21-24,  
2                   27-4A-3, 28-3-74, 28-3-184, 28-3-201, 28-3-202, 28-3-204,  
3                   28-7-16, 38-4-12, 38-4-12.1, 40-1-31, 40-8-3, 40-21-51,  
4                   40-21-87, 40-23-35, 40-23-50, 40-23-77, and 40-25-23 of the  
5                   Code of Alabama 1975 are amended to read as follows:

6                   "§9-13-84.

7                   "(a) Until September 30, 2018, the ~~The~~ imposed by  
8                   this article, and any other taxes imposed on the severance of  
9                   forest products, shall be due and payable quarterly to the  
10                  department and, when collected, shall be paid by the  
11                  department into the State Treasury. When so paid into the  
12                  State Treasury, all such taxes shall be credited by the  
13                  Treasurer to a special fund which is hereby created and which  
14                  shall be known as the Special State Forestry Fund of the State  
15                  of Alabama, which fund shall be disbursed under the  
16                  supervision of the State Forester, subject to the restrictions  
17                  embodied in this article, for the purpose of carrying out the  
18                  statewide forestry program as provided by law and for no other  
19                  or different purposes. Not less than 85 percent of the taxes  
20                  collected under and by virtue of this article shall be  
21                  expended for forest protection. No portion of the fund shall  
22                  revert to the General Fund of the state at the end of any  
23                  fiscal year, and any surplus shall be allowed to accumulate  
24                  from year to year and be disbursed as exigencies of the  
25                  statewide forestry program may require.

26                  "(b) Beginning October 1, 2018, the taxes imposed by  
27                  this article, and any other taxes imposed on the severance of

1 forest products, shall be due and payable quarterly to the  
2 department and, when collected, shall be paid by the  
3 department into the State Treasury. When so paid into the  
4 State Treasury, twenty percent of such taxes shall be credited  
5 by the Treasurer to the State General Fund and eighty percent  
6 of such taxes shall be credited by the Treasurer to a special  
7 fund which is hereby created and which shall be known as the  
8 Special State Forestry Fund of the State of Alabama, which  
9 fund shall be disbursed under the supervision of the State  
10 Forester, subject to the restrictions embodied in this  
11 article, for the purpose of carrying out the statewide  
12 forestry program as provided by law and for no other or  
13 different purposes. Not less than 85 percent of the taxes  
14 credited to the Special State Forestry Fund collected under  
15 and by virtue of this article shall be expended for forest  
16 protection. No portion of the Special State Forestry Fund  
17 shall revert to the General Fund of the state at the end of  
18 any fiscal year, and any surplus shall be allowed to  
19 accumulate from year to year and be disbursed as exigencies of  
20 the statewide forestry program may require.

21 ~~"(b)~~ (c) There is continuously appropriated the  
22 receipts from the taxes levied in this article and credited to  
23 the Special State Forestry Fund to the State Forestry  
24 Commission for the use of the State Forestry Commission. The  
25 amount of money as shall be appropriated for each fiscal year  
26 by the Legislature to the department with which to pay the  
27 salaries, the cost of operation, and the management of the

1 department shall be deducted, as a first charge thereon, from  
2 the taxes collected under and pursuant to this article and  
3 credited to the Special State Forestry Fund. The expenditure  
4 of the sum so appropriated shall be budgeted and allotted  
5 pursuant to Article 4, commencing with Section 41-4-80, of  
6 Chapter 4, Title 41 and limited to the amount appropriated to  
7 defray the expenses of operating the department for each  
8 fiscal year, or two percent of the receipts, whichever is  
9 less."

10 "§22-9A-23.

11 "(a) Fees to be paid to the Office of Vital  
12 Statistics are as follows:

13 "(1) The fee for making any search of the records  
14 and reporting the findings or for making one certified copy of  
15 the record if found shall be fifteen dollars (\$15). If the  
16 search is made in a local registration district, the local  
17 office shall be entitled to retain the portion of this fee as  
18 prescribed by the board.

19 "(2) The fee for each additional copy of the same  
20 record ordered at the same time shall be six dollars (\$6). If  
21 these copies are made in a local registration district, the  
22 local office shall retain the portion of these fees as  
23 prescribed by the board.

24 "(3) The fee for issuing an authenticated or  
25 exemplified copy shall be twenty-five dollars (\$25), and shall  
26 include the certification fee of the Secretary of State.

1           "(4) The fee for the preparation of an amendment to  
2 an original vital record and issuing a certified copy at the  
3 time it is amended shall be twenty dollars (\$20).

4           "(5) The fee for preparation of a new birth  
5 certificate after a legitimation or adoption and issuing a  
6 certified copy at the time it is prepared shall be twenty-five  
7 dollars (\$25).

8           "(6) The fee for preparation of a delayed  
9 certificate and issuing a certified copy at the time it is  
10 prepared shall be twenty dollars (\$20).

11           "(7) The fee for forwarding the legal documents for  
12 an adoption granted in this state for a person born in another  
13 state, the District of Columbia, or a territory of the United  
14 States, shall be ten dollars (\$10).

15           "(8) An additional fee of fifteen dollars (\$15)  
16 shall be added to the regular fee for non-routine, same day  
17 expedited service, and all special delivery mail that requires  
18 special attention.

19           "(9) The State Registrar may prepare a special  
20 certificate of birth which shall be in a format that is  
21 suitable for framing or display. The fee for this special  
22 certificate of birth shall be forty-five dollars (\$45), of  
23 which seventeen dollars (\$17) shall be forwarded to the  
24 Children's Trust Fund.

25           "(10) The State Registrar shall determine the cost,  
26 including, but not limited to, staff time, computer time,  
27 copying cost, and supplies, for processing any non-routine

1 statistical or research project or any other non-routine  
2 service other than those described above.

3 "(b) Applications for searches, copies,  
4 authentications, and reports shall be accompanied by the  
5 prescribed fee. Payments for special or presumptive searches,  
6 reports, and contract services may be postponed until the  
7 amount to be paid is determined.

8 "(c) Until September 30, 2018, fees ~~Fees~~ collected  
9 under this section, except as provided for local registration  
10 offices and the Children's Trust Fund, shall be paid into the  
11 State Treasury to the credit of the State Board of Health and  
12 are appropriated to the board to carry out the purposes of  
13 this chapter; however, the expenditure of the sums so  
14 appropriated shall be budgeted and allotted pursuant to the  
15 Budget Management Act and Article 4 of Chapter 4 of Title 41.

16 "(d) Beginning October 1, 2018, fees collected under  
17 this section, except as provided for local registration  
18 offices and the Children's Trust Fund, shall be paid into the  
19 State Treasury and twenty percent of fees collected credited  
20 to the State General Fund and eighty percent of fess collected  
21 credited to the State Board of Health and are appropriated to  
22 the board to carry out the purposes of this chapter; however,  
23 the expenditure of the sums so appropriated to the State Board  
24 of Health shall be budgeted and allotted pursuant to the  
25 Budget Management Act and Article 4 of Chapter 4 of Title 41.

1           "~~(d)~~ (e) Notwithstanding any other provisions of  
2 this chapter, the board shall not charge a fee to any hospital  
3 in connection with this chapter."

4           "§22-21-24.

5           "The application for a license to operate a hospital  
6 other than an assisted living facility or a specialty care  
7 assisted living facility rising to the level of intermediate  
8 care shall be accompanied by a standard fee of two hundred  
9 dollars (\$200), plus a fee of five dollars (\$5) per bed for  
10 each bed over 10 beds to be licensed in accordance with  
11 regulations promulgated under Section 22-21-28. Increase in a  
12 hospital's bed capacity during the calendar year is assessed  
13 at the standard fee of two hundred dollars (\$200) plus five  
14 dollars (\$5) each for the net gain in beds. The initial  
15 licensure fee and subsequent annual licensure renewal fee for  
16 an assisted living facility and for a specialty care assisted  
17 living facility rising to the level of intermediate care shall  
18 be two hundred dollars (\$200) plus fifteen dollars (\$15) for  
19 each bed. A license renewal application for any hospital, as  
20 defined by this article, which is not received by the  
21 expiration date in a properly completed form and accompanied  
22 by the appropriate renewal fee shall be subject to a late  
23 penalty equal to two hundred fifty dollars (\$250) or 100  
24 percent of the renewal fee, whichever is greater. No fee shall  
25 be refunded. Until September 30, 2018, all ~~Att~~ fees received  
26 by the State Board of Health under the provision of this  
27 article shall be paid into the State Treasury to the credit of

1 the State Board of Health and shall be used for carrying out  
2 the provisions of this article. Beginning October 1, 2018, all  
3 fees received by the State Board of Health under the provision  
4 of this article shall be paid into the State Treasury and  
5 twenty percent of the fees shall be to the credit of the State  
6 General Fund and eighty percent shall be to the credit of the  
7 State Board of Health. The fees credited to the State Board of  
8 Health shall be used for carrying out the provisions of this  
9 article. A license granted under this article shall expire on  
10 December 31 of the year in which it was granted. A license  
11 certificate shall be on a form prescribed by the department,  
12 and shall be posted in a conspicuous place on the licensed  
13 premises. Licenses shall not be transferable or assignable and  
14 shall be granted only for the premises named in the  
15 application. Licenses may be renewed from year to year upon  
16 application, investigation, and payment of the required  
17 license fee, as in the case of procurement of the original  
18 license. Until September 30, 2018, all ~~All~~ fees collected  
19 under this article are hereby appropriated for expenditure by  
20 the State Health Department. Beginning October 1, 2018 the  
21 fees collected under this article and credited to the State  
22 Board of Health are hereby appropriated for expenditure by the  
23 State Health Department. All hospitals which are accredited by  
24 the joint commission on accreditation of hospitals shall be  
25 deemed by the State Health Department to be licensable without  
26 further inspection or survey by the personnel of the State  
27 Department of Health. Further accreditation by the joint

1 commission on accreditation of hospitals shall in no way  
2 relieve that hospital of the responsibility of applying for  
3 licensure and remitting the appropriate licensure fee as  
4 specified in this article."

5 "§27-4A-3.

6 "(a) Subject to the exceptions and exemptions  
7 hereinafter set forth, for the year beginning on January 1,  
8 1995, and for each year thereafter, every insurer shall pay to  
9 the commissioner a premium tax equal to the percentage, as set  
10 out in this subsection (a), of the premiums received by the  
11 insurer for business done in this state, whether the same was  
12 actually received by the insurer in this state or elsewhere:

13 "(1) PREMIUM TAX ON LIFE INSURANCE PREMIUMS.

14 "a. Except as hereinafter provided, the rates of  
15 taxation on life insurance premiums shall be those amounts set  
16 out in the following schedule:

17	Year	Foreign Insurers	Domestic Insur- ers
18	1995	2.9	1.3
19	1996	2.8	1.6
20	1997	2.7	1.8
21	1998	2.5	2.1
22	Every Year	2.3	2.3
23	Thereafter		

1            "b. Individual life insurance policies in a face  
2 amount of greater than \$5,000 and up to and including \$25,000,  
3 excluding group life insurance policies, shall be taxed at the  
4 rate of one percent per annum.

5            "c. Individual life insurance policies in a face  
6 amount of \$5,000 or less, excluding group life insurance  
7 policies, shall be taxed at the rate of one-half percent per  
8 annum.

9            "d. For the purposes of computing the face amount of  
10 life insurance policies, all life insurance policies issued  
11 within 60 days of another on the life of the same applicant or  
12 applicants shall be treated as one policy.

13            "(2) PREMIUM TAX ON HEALTH INSURANCE PREMIUMS.

14            "a. Except as hereinafter provided, the rates of  
15 taxation on premiums for health insurance, and accident and  
16 health insurance for which a separate premium is charged,  
17 shall be those amounts set out in the following schedule:

18	Year	Foreign Insurers	Domestic Insur- ers
19	1995	2.9	1.3
20	1996	2.8	1.6
21	1997	2.4	1.6
22	1998	2.0	1.6
23	Every Year	1.6	1.6

1           Thereafter

2           "b. Premiums for hospital, medical, surgical, or  
3 other health care benefits provided pursuant to any  
4 employer-sponsored plan for groups with less than 50 insured  
5 participants shall be taxed at the rate of one-half percent  
6 per annum.

7           "c. Premiums for hospital, medical, surgical, or  
8 other health care benefits supplementary to Medicare and  
9 Medicaid, or provided pursuant to an employer-sponsored plan  
10 for governmental employees, shall be exempt from the premium  
11 tax levied pursuant to this chapter.

12           "(3) PREMIUM TAX ON OTHER INSURANCE PREMIUMS.

13           "a. Except as hereinafter provided, the rate of  
14 taxation on insurance other than life insurance, health  
15 insurance, and accident health insurance shall be 3.6 percent  
16 per annum.

17           "b. Premiums for all of the following types of  
18 insurance shall be taxed at the rate of one percent per annum:

19           "1. All property and multi-peril insurance written  
20 in fire protection Classes 9 and 10.

21           "2. Mobile homes, mobile homeowners, homeowners and  
22 low value dwelling policies in a face amount of \$40,000 or  
23 less.

24           "c. Premiums for medical liability insurance shall  
25 be taxed at the rate of 1.6 percent per annum.

1 "d. The tax imposed at the rate specified in  
2 paragraph a. of this subdivision (3) shall be reduced by the  
3 following credits for certain economic development activities  
4 pursued in the State of Alabama.

5 "1. Alabama Insurance Offices Facilities Credit. For  
6 each office owned or leased by an insurer in the State of Ala-  
7 bama and used for insurance operations, an insurer shall be  
8 entitled to a credit against the tax imposed by paragraph a.  
9 of this subdivision (3) according to the following schedule:

10	Number of Full-Time Em-	Credit as a % of Premiums
11	ployees in Office	Taxable Under Paragraph a.
12	1-3	0.0025%
13	4-10	0.0050%
14	11-50	0.0075%
15	51 or more	0.0100%

16 "The total credit allowable for Alabama insurance  
17 office facilities shall not exceed one percent of an insurer's  
18 Alabama premiums taxable at the rate specified in paragraph a.  
19 of this subdivision (3).

20 "2. Alabama Real Property Investment Credit. For  
21 each \$1,000,000 in value of real property investments in the  
22 State of Alabama, an insurer shall be entitled to a credit of  
23 0.10 percent of its Alabama premiums taxable at the rate

1 specified in paragraph a. of this subdivision (3). The total  
2 credit allowable for Alabama real property investments shall  
3 not exceed 1 percent of an insurer's Alabama premiums taxable  
4 at the rate specified in paragraph a. of this subdivision (3).

5 "(i) Alabama real property investments which qualify  
6 for the Alabama real property investment credit include any  
7 improved Alabama real property owned by the insurer or an  
8 affiliate of the insurer on January 1, 1993, and any improved  
9 or unimproved Alabama real property acquired or new  
10 construction placed in service on or after January 1, 1993, by  
11 the insurer or an affiliate of the insurer.

12 "(ii) For purposes of determining the Alabama real  
13 property investment credit, Alabama real property investments  
14 shall be valued at cost and not at book value or fair market  
15 value. The cost of capital improvements to existing Alabama  
16 real property investments, such as the renovation of shopping  
17 centers, hotels, or other buildings, completed and placed in  
18 service by the insurer or an affiliate of the insurer on or  
19 after January 1, 1993, shall be considered an Alabama real  
20 estate investment.

21 "(iii) For purposes of determining the value of  
22 Alabama real property investments, funds borrowed to finance  
23 Alabama real property investments shall be subtracted from  
24 cost so that only the net cost in the investment properties  
25 borne from assets belonging to the insurer or an affiliate of  
26 the insurer qualifies for the Alabama real property investment  
27 credit. The cost of debt-financed Alabama real property

1 investments of an insurer shall be increased pro tanto as the  
2 underlying debt is paid off by the insurer or an affiliate of  
3 the insurer.

4 "(iv) The Alabama real property investment credit  
5 shall not be allowed for properties in the State of Alabama  
6 used in an insurer's insurance operations and for which the  
7 Alabama insurance office facilities credit is allowed or  
8 allowable, without regard to the 1 percent limitation on the  
9 credit. However, the cost of real property owned in the State  
10 of Alabama and used in part as an Alabama real property  
11 investment and in part for the insurer's insurance operations  
12 shall be allocated on a square-foot basis so that the cost  
13 allocated to that portion of the property not used for  
14 insurance operations shall qualify for the Alabama real  
15 property investment credit.

16 "(v) Mortgages held by an insurer that are secured  
17 by real property located in the State of Alabama shall not be  
18 considered Alabama real property investments for purposes of  
19 the Alabama real property investment credit.

20 "3. Special Rules. The following special rules apply  
21 to the Alabama insurance office facilities credit and the  
22 Alabama real property investment credit.

23 "(i) For purposes of determining the economic  
24 development credits allowed under this section, the term  
25 "affiliate" shall mean any business entity, other than a life  
26 or health insurance company, which is wholly owned by the  
27 insurer subject to tax under paragraph a. of this subdivision

1 (3) or any other insurer and its wholly owned subsidiaries,  
2 other than a life or health insurance company, which is part  
3 of a group of companies, including the insurer, which are  
4 under common control and management. For an insurer having  
5 affiliates, all premiums of the insurer and its insurance  
6 company affiliates subject to tax at the rate specified in  
7 paragraph a. of this subdivision (3) may be aggregated; all  
8 Alabama insurance office facilities and all Alabama real  
9 property investments may be aggregated; and, subject to the  
10 specific credit limitations, the total allowable tax credits  
11 may be determined as if all the aggregated premiums, office  
12 facilities, and Alabama real property investments were owned  
13 by one insurer. Once the total allowable credits have been  
14 determined, the credits may be allocated to the insurer and  
15 its insurance company affiliates at the sole discretion of the  
16 insurer subject to the specific credit limitations on a per  
17 insurance company basis. The computation of allowable credits  
18 and their allocation to affiliates shall be made on forms to  
19 be supplied by the Alabama Department of Insurance, which  
20 forms shall be filed with the insurer's annual statement.

21 "(b) Notwithstanding any provision of law to the  
22 contrary, including, but not limited to, Section 27-4-4 and  
23 Section 27-4-5, all premium tax payments made subsequent to  
24 passage of this chapter shall be remitted in accordance with  
25 this subsection (b). Beginning January 1, 1993, and all years  
26 thereafter, each insurer shall pay its premium taxes on a  
27 quarterly basis, as follows: on or before May 15, a payment

1 estimated on the basis of 25 percent of its business done in  
2 this state during the preceding calendar year or, at the  
3 option of the insurer, on the basis of its actual business  
4 done in the state from January 1 through March 31 of the same  
5 calendar year; on or before August 15, a payment estimated on  
6 the basis of 45 percent of its business done in this state  
7 during the preceding calendar year or, at the option of the  
8 insurer, on the basis of 180 percent of its actual business  
9 done in this state from April 1 through June 30 of the same  
10 calendar year; on or before November 15, a payment estimated  
11 on the basis of 25 percent of its business done in this state  
12 during the preceding calendar year or, at the option of the  
13 insurer, on the basis of its actual business done in this  
14 state from July 1 through September 30 of the same calendar  
15 year; on or before March 1, a payment in the amount of the  
16 remainder of the actual premium taxes due on its business done  
17 in the state during the preceding calendar year. Every  
18 authorized insurer shall file with the commissioner a  
19 statement, on a form as furnished or approved by the  
20 commissioner, setting forth the total amount of premiums  
21 received by it for business done in this state during the  
22 period covered by the tax payment. The statement shall be  
23 verified by an affidavit of an officer of the insurer having  
24 knowledge of the facts. It is the intent and meaning of this  
25 subsection (b) that any taxes paid on an estimated quarterly  
26 basis during the calendar year shall be reconciled to actual  
27 premiums received on risks in this state for such calendar

1 year on the March 1 payment date in the succeeding calendar  
2 year.

3 "(c) The tax imposed by this section shall be  
4 subject to credit and deduction of the full amount, with 25  
5 percent of the full amount paid, or estimated to be paid,  
6 being credited or deducted on each quarterly payment date, for  
7 all of the following:

8 "(1) Ad valorem property taxes paid by an insurer on  
9 any building and real estate in this state which is owned and  
10 occupied, in whole or in part, by the insurer for the full  
11 period of the tax year as its principal office in the State of  
12 Alabama.

13 "(2) All ad valorem taxes paid by an insurer during  
14 the calendar year on any other real estate and improvements  
15 thereon in this state which is owned and at least 50 percent  
16 occupied by the insurer for the full period of the tax year.

17 "(3) Ad valorem property taxes paid by an insurer on  
18 the insurer's offices in this state during the calendar year,  
19 but with respect to the office apportioned to the square foot  
20 area occupied by the insured, whether the ad valorem taxes are  
21 paid directly by the insurer or in the form of rent to a  
22 third-party landlord.

23 "(4) All license fees and taxes paid to any county  
24 in this state during the calendar year for the privilege of  
25 engaging in the business of insurance within the county.

26 "(5) All expenses of examination of the insurer by  
27 the commissioner paid during the calendar year.

1           "(6) Sixty percent of the franchise or privilege  
2 taxes paid by the insurer to the State of Alabama for the  
3 calendar year.

4           "(7) All credits for assessments as provided under  
5 Sections 27-42-16 and 27-44-13, or assessments for any  
6 insurance guaranty fund or pool now or hereafter created by  
7 statute paid during the calendar year.

8           "(8) It is the intent of this subsection (c) that  
9 any estimated allowable credits or deductions claimed on  
10 quarterly returns be reconciled to actual expenditures made  
11 during the calendar year on the return due for March 1 in the  
12 succeeding calendar year.

13           "(d) The premium taxes collected under this section  
14 shall be deposited in the State Treasury and credited as  
15 follows:

16           "(1) To the credit of the State General Fund:

17           "a. One hundred percent of the premium tax paid by  
18 all health maintenance organizations, domestic and foreign.

19           "b. Fifty percent of the premium tax paid by  
20 domestic life insurers.

21           "c. Until September 30, 2018, no ~~No~~ part of the  
22 premium tax paid by nonprofit corporations organized pursuant  
23 to the provisions of Sections 10-4-100 to 10-4-115, inclusive.

24           "d. Beginning October 1, 2018, twenty percent of the  
25 premium tax paid by nonprofit corporations organized pursuant  
26 to the provisions of Sections 10-4-100 to 10-4-115, inclusive.

1           ~~"d.~~ e. Twenty-five percent of the premium tax paid  
2 by all other domestic insurers.

3           ~~"e.~~ f. One hundred percent of the premium tax paid  
4 by foreign life insurers.

5           ~~"f.~~ g. Sixty-two and one-half percent of the premium  
6 tax paid by all foreign property insurers.

7           ~~"g.~~ h. Seventy-five percent of the premium tax paid  
8 by all other foreign insurers.

9           "(2) To the credit of the Education Trust Fund:

10           "a. Fifty percent of the premium tax paid by  
11 domestic life insurers.

12           "b. No part of the premium tax paid by nonprofit  
13 corporations organized pursuant to the provisions of Sections  
14 10-4-100 to 10-4-115, inclusive.

15           "c. Seventy-five percent of the premium tax paid by  
16 all other domestic insurers.

17           "d. Thirty-seven and one-half percent of the premium  
18 tax paid by foreign property insurers.

19           "e. Twenty-five percent of the premium tax paid by  
20 all other foreign insurers.

21           "(3) Until September 30, 2018, to ~~To~~ the credit of  
22 the Alabama Special Mental Health Trust Fund 100 percent of  
23 the premium taxes paid by nonprofit corporations organized  
24 pursuant to Sections 10-4-100 to 10-4-115, inclusive.  
25 Beginning October 1, 2018, to the credit of the Alabama  
26 Special Mental Health Trust Fund eighty percent of the premium

1 taxes paid by nonprofit corporations organized pursuant to  
2 Sections 10-4-100 to 10-4-115, inclusive.

3 "(4) Any provision of this subsection (d) to the  
4 contrary notwithstanding, the amount credited to the Education  
5 Trust Fund and the Alabama Special Mental Health Trust Fund  
6 for any fiscal year after the fiscal year ending September 30,  
7 1992, under this subsection (d) shall be limited to no more  
8 than the amount so credited in the fiscal year ending  
9 September 30, 1992. Any premium tax that would have been  
10 credited to the Education Trust Fund or the Alabama Special  
11 Mental Health Trust Fund but for this limitation, shall be  
12 credited to the State General Fund.

13 "(e) For the purposes of this section, the term  
14 "insurer" shall not include counties, municipalities,  
15 municipal corporations, political subdivisions of the state,  
16 instrumentalities of counties, municipalities, municipal  
17 corporations, or the State of Alabama, or corporations or  
18 associations owned solely by counties, municipalities or the  
19 State of Alabama."

20 "§28-3-74.

21 "(a) The net profits derived from the proceeds of  
22 the Alabama liquor stores in each fiscal year, including all  
23 tax levied upon the selling price of all spirituous or vinous  
24 liquors, less all cost and expense of collecting said tax, up  
25 to and including \$2,000,000, shall be paid out and applied as  
26 follows:

1           "(1) Until September 30, 2018, fifty ~~Fifty~~ percent  
2 shall be covered into the General Fund of the Treasury of the  
3 state;

4           "(2) Beginning October 1, 2018, fifty-four percent  
5 shall be covered into the General Fund of the Treasury of the  
6 state;

7           "(3) Until September 30, 2018, nineteen ~~(2) Nineteen~~  
8 percent shall be covered into the Treasury of the state to the  
9 credit of the State Department of Human Resources to be used,  
10 and the same is hereby appropriated exclusively, for old age  
11 assistance and for other purposes of the State Department of  
12 Human Resources;

13           "(4) Beginning October 1, 2018, fifteen percent  
14 shall be covered into the Treasury of the state to the credit  
15 of the State Department of Human Resources to be used, and the  
16 same is hereby appropriated exclusively, for old age  
17 assistance and for other purposes of the State Department of  
18 Human Resources;

19           "~~(3)~~ (5) Ten percent shall be covered into the  
20 Treasury of the state to the credit of the wet counties of the  
21 state and shall be divided equally among each of said counties  
22 and shall be paid to them and shall be covered by them into  
23 their respective general funds;

24           "~~(4)~~ (6) One percent shall be paid into the Treasury  
25 of the state to the credit of the wet counties of the state  
26 and shall be divided equally among each of said counties and

1 shall be paid to them to be used by them exclusively for the  
2 purposes of public health; and

3 "~~(5)~~ (7) Twenty percent shall be covered into the  
4 Treasury of the state and shall be paid to the incorporated  
5 municipalities in which Alabama liquor stores are located on  
6 the following basis: Each municipality in which an Alabama  
7 liquor store is located shall receive as its percentage or  
8 portion of said 20 percent an amount equal to the ratio of the  
9 profits earned by such municipality's Alabama liquor store or  
10 stores to the total net profits of all Alabama liquor stores.

11 "(b) If the net profits derived from the proceeds of  
12 said Alabama liquor stores in any such fiscal year, including  
13 all tax levied upon the selling price of all spirituous or  
14 vinous liquors, less all cost and expense of collecting said  
15 tax, shall exceed the sum of \$2,000,000 such excess, up to and  
16 including \$200,000, shall be apportioned among and paid to the  
17 several incorporated cities and towns in the wet counties, in  
18 the state on the basis of the ratio of the population of each  
19 such city or town to the total population of all such cities  
20 and towns.

21 "Beginning October 1, 2002, any remainder of such  
22 excess over said \$200,000 shall be apportioned and paid out as  
23 follows:

24 "(1) Three and three-fourths percent of such  
25 remainder for each fiscal year thereafter shall be apportioned  
26 among and paid to the wet counties in the state for general

1 purposes on the basis of the ratio of the population of each  
2 such county of the population of all such counties;

3 "(2) Six and one-fourth percent of such remainder  
4 for each fiscal year thereafter shall be apportioned among and  
5 paid to the aforesaid incorporated cities and towns in the wet  
6 counties in the state on the basis of the ratio of the  
7 population of each such city or town to the total population  
8 of such cities and towns;

9 "(3) One and one-fourth percent of such remainder  
10 for each fiscal year thereafter shall be apportioned among and  
11 paid to such of said several cities and towns as may have one  
12 or more Alabama liquor stores therein upon the basis of the  
13 ratio of the population of each such liquor store city or town  
14 to the total population of all such liquor store cities and  
15 towns. Each and every amount received by any city or town out  
16 of said remainder shall be for general purposes;

17 "(4) Until September 30, 2018, three ~~Three~~ and  
18 three-fourths percent of such remainder shall be covered into  
19 the Treasury of the state to the credit of the State  
20 Department of Human Resources to be used for general welfare  
21 purposes; and

22 "(5) Beginning October 1, 2018, three percent of  
23 such remainder shall be covered into the Treasury of the state  
24 to the credit of the State Department of Human Resources to be  
25 used for general welfare purposes; and

1           "~~(5)~~ (6) Until September 30, 2018, eighty-five  
2 ~~Eighty-five~~ percent of such remainder for each fiscal year  
3 thereafter shall be paid to the state for general purposes.

4           "(7) Beginning October 1, 2018, eighty-five and  
5 three-fourths percent of such remainder for each fiscal year  
6 thereafter shall be paid to the state for general purposes.

7           "Populations shall be ascertained for the purposes  
8 of distribution under this subsection according to the last  
9 decennial federal census preceding commencement of the fiscal  
10 year for which distribution is to be made.

11           "(c) Distribution of net profits (including all  
12 taxes levied upon the selling price of spirituous or vinous  
13 liquors) under subsections (a) and (b) of this section shall  
14 be made from time to time during the fiscal year for which net  
15 profits (including all taxes levied upon the selling price of  
16 spirituous liquors) are to be ascertained according to  
17 reasonable estimates of profits (including all taxes levied  
18 upon the selling price of spirituous or vinous liquors) for  
19 such year and such amounts to be paid beneficiaries or  
20 recovered from beneficiaries at the end of the year as will  
21 net beneficiaries the correct amounts for the year prescribed  
22 for them by subsections (a) and (b) of this section. Payments  
23 to counties and municipalities will be made semiannually on or  
24 before February 1 and August 1 of each year.

25           "(d) Repealed by Acts 1982, No. 82-436, §3.

26           "(e) The board shall, on receipt of proof that a  
27 county has changed its status from a dry county to a wet

1 county, accept such county as a beneficiary for participation  
2 in the ABC system profits as provided by law at the beginning  
3 of the next fiscal quarter of the board's fiscal year. The  
4 board shall, on receipt of proof of the incorporation of a  
5 newly created municipality in a wet county and the population  
6 thereof, accept the municipality as a beneficiary for  
7 participation in the ABC system profits as provided by law at  
8 the beginning of the next fiscal quarter of the board's fiscal  
9 year."

10 "§28-3-184.

11 "(a) Levy. In addition to the licenses provided for  
12 by Chapter 3A of this title, there is hereby levied a  
13 privilege or excise tax on every person licensed under the  
14 provisions of said Chapter 3A who sells, stores or receives  
15 for the purpose of distribution, to any person, firm,  
16 corporation, club or association within the State of Alabama  
17 any malt or brewed beverages. The tax levied hereby shall be  
18 measured by and graduated in accordance with the volume of  
19 sales by such person of malt or brewed beverages, and shall be  
20 an amount equal to \$.05 for each 12 fluid ounces or fractional  
21 part thereof.

22 "(b) Collection. The tax levied by subsection (a) of  
23 this section shall be collected by the Alabama Alcoholic  
24 Beverage Control Board and said tax shall be added to the  
25 sales price of all malt or brewed beverages sold, and shall be  
26 collected from the purchasers. It shall be unlawful for any  
27 person, firm, corporation, club or association who is required

1 to pay the tax in the first instance to fail or refuse to add  
2 to the sales price and collect from the purchaser the required  
3 amount of tax, it being the intent and purpose of this  
4 provision that the tax levied is in fact a tax on the  
5 consumer, with the person, firm, corporation, club or  
6 association who pays the tax in the first instance acting  
7 merely as an agent of the state for the collection and payment  
8 of the tax.

9 "Except as hereinafter provided, the tax levied by  
10 subsection (a) of this section shall be collected by a return  
11 which shall be filed by the wholesaler or distributor with the  
12 Alcoholic Beverage Control Board postmarked not later than the  
13 last day of the month following the month of receipt of the  
14 malt or brewed beverages by the wholesaler or distributor from  
15 the manufacturer, which return shall be accompanied by the  
16 remittance of the tax due. Provided, however, for malt or  
17 brewed beverages received during the month of October, 1979,  
18 the return and remittance of tax shall be filed with the board  
19 postmarked not later than November 10, 1979, and for malt or  
20 brewed beverages received during the month of November, 1979,  
21 the return and remittance of tax shall be filed with the board  
22 postmarked not later than December 20, 1979.

23 "The board shall have the authority to examine the  
24 books and records of any person, firm, corporation, club or  
25 association who sells, stores or receives for the purpose of  
26 distribution, any malt or brewed beverages, to determine the  
27 accuracy of any return required to be filed with the board.

1           "(c) Disposition of proceeds. The proceeds of the  
2 tax levied by subsection (a) of this section shall be paid  
3 into the State Treasury to be distributed as follows:

4           "(1) One-half cent of said proceeds shall be paid  
5 into the State Treasury to the credit of the wet counties in  
6 the state and shall be divided and distributed equally on or  
7 before the fifteenth day of each month to said counties;

8           "(2) Until September 30, 2018, one ~~one~~ cent of said  
9 proceeds shall be paid into the State Treasury to the credit  
10 of the state Public Welfare Trust Fund and shall be used for  
11 general welfare purposes. As used in this section, the phrase  
12 "general welfare purposes" means:

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

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

19           "c. Services to and on behalf of dependent,  
20 neglected or delinquent children; and

21           "d. Investigative and referral services to and on  
22 behalf of needy persons.

23           "(3) Beginning October 1, 2018, one cent of said  
24 proceeds shall be paid into the State Treasury to the credit  
25 of the following:

1           "a. eighty percent to the state Public Welfare Trust  
2 Fund to be used for general welfare purposes. As used in this  
3 section, the phrase "general welfare purposes" means:

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

6           "2. Services, including supplementation and  
7 supplementary services under the federal Social Security Act,  
8 to or on behalf of the persons to whom such public assistance  
9 may be given under Sections 38-2-5 and 38-4-1;

10          "3. Services to and on behalf of dependent,  
11 neglected or delinquent children; and

12          "4. Investigative and referral services to and on  
13 behalf of needy persons.

14          "b. twenty percent to the State General Fund.

15          ~~"(3)~~ (4) Two cents of said proceeds shall be paid  
16 into the State Treasury to the credit of the Education Trust  
17 Fund, and so much thereof as may be necessary for the purpose  
18 is hereby appropriated to pay the principal of and interest  
19 on bonds not exceeding \$30,000,000.00 in aggregate principal  
20 amount, issued and sold by the public corporation known as the  
21 Alabama Trade School and Junior College Authority.

22          ~~"(4)~~ (5) The residue of one and one-half cents shall  
23 be paid into the State Treasury credited to the General Fund  
24 of the state."

25          "§28-3-201.

26          "In addition to all other taxes of every kind now  
27 imposed by law and in addition to any marked-up price

1 authorized or required by law, there is hereby levied and  
2 shall be collected a tax at the rate of 10 percent upon the  
3 selling price of all spirituous or vinous liquors sold by the  
4 Alabama Alcoholic Beverage Control Board. The tax hereby  
5 imposed shall be collected by the board from the purchaser at  
6 the time the purchase price is paid. ~~In computing the proceeds~~  
7 ~~of this tax, the board shall divide the total sales of~~  
8 ~~spirituous and vinous liquors made by it by a factor of 110~~  
9 ~~and multiply the quotient by 100 and by 10. An amount equal to~~  
10 ~~the quotient multiplied by 100 shall be deposited in the State~~  
11 ~~Treasury to the credit of the Alcoholic Beverage Control Board~~  
12 ~~Store Fund and an amount equal to the quotient multiplied by~~  
13 10 Until September 30, 2018, the tax hereby imposed and  
14 collected shall be deposited in the State Treasury to the  
15 credit of the Public Welfare Trust Fund and shall be used for  
16 general welfare purposes and is hereby appropriated therefor.  
17 Beginning October 1, 2018, the tax hereby imposed and  
18 collected shall be deposited in the State Treasury and eighty  
19 percent credited to the Public Welfare Trust Fund to be used  
20 for general welfare purposes and is hereby appropriated  
21 therefore. The remaining twenty percent shall be credited to  
22 the State General Fund."

23 "§28-3-202.

24 "(a) Repealed by Acts 1986, No. 86-212, p. 264, §3.

25 "(b) Levy; collection; disposition of proceeds. In  
26 addition to all other taxes of every kind now imposed by law  
27 and in addition to any marked-up price authorized or required

1 by law, there is hereby levied and shall be collected a tax at  
2 the rate of 10 percent upon the selling price of all  
3 spirituous or vinous liquors sold by the board. The tax  
4 imposed by this subsection shall be collected by the board  
5 from the purchaser at the time the purchase price is paid.

6 Until September 30, 2018, one ~~one~~ half of the proceeds derived  
7 from the tax shall be deposited in the State Treasury to the  
8 credit of the Public Welfare Trust Fund and shall be used for  
9 general welfare purposes and is hereby appropriated therefor.

10 Until September 30, 2018, the ~~The~~ remainder of such proceeds  
11 from the tax levied by this subsection shall be deposited in  
12 the State Treasury to the credit of a special fund which shall  
13 be designated the Alabama Special Mental Health Fund and shall  
14 be used only for mental health purposes, including the  
15 prevention of mental illness, the care and treatment of the  
16 mentally ill and the mentally deficient and the acquisition,  
17 equipment, operation and maintenance of facilities for mental  
18 health purposes. Beginning October 1, 2018, the proceeds  
19 derived from the tax shall be deposited in the State Treasury  
20 and credited as follows:

21 "(1) twenty percent to the State General Fund;

22 "(2) forty percent to the Public Welfare Trust Fund  
23 to be used for general welfare purposes and is hereby  
24 appropriated therefor; and

25 "(3) forty percent to the special fund which shall  
26 be designated the Alabama Special Mental Health Fund to be  
27 used only for mental health purposes, treatment of the

1 mentally ill and the mentally deficient and the acquisition,  
2 equipment, operation and maintenance of facilities for mental  
3 health purposes.

4 "The markup as currently established by the board on  
5 spirituous or vinous liquors shall not be reduced by the board  
6 for the purpose of absorbing the tax levied by this  
7 subsection, it being the intention of this provision that the  
8 said tax shall be passed on to the purchaser."

9 "§28-3-204.

10 "(a) Repealed by Acts 1986, No. 86-212, p. 264, §3.

11 "(b) Levy and collection. In addition to all other  
12 taxes of every kind now imposed by law and in addition to any  
13 marked-up price authorized or required by law, there is hereby  
14 levied and shall be collected a tax at the rate of three  
15 percent upon the selling price of all spirituous or vinous  
16 liquors sold by the board.

17 "The board shall have the authority to examine the  
18 books and records of any wine wholesaler to determine the  
19 accuracy of any return required to be filed with the board.

20 "The markup as currently established by the board on  
21 spirituous or vinous liquors shall not be reduced by the board  
22 for the purpose of absorbing the tax levied in this  
23 subsection, it being the intention of this provision that the  
24 said tax shall be passed on to the purchaser.

25 "(c) Distribution of proceeds. Until September 30,  
26 2018, one ~~one~~ half of the proceeds derived from the tax shall  
27 be deposited in the State Treasury to the credit of the Public

1 Welfare Trust Fund and shall be used for general welfare  
2 purposes and is hereby appropriated therefor. The remainder of  
3 such proceeds from the tax levied by this section shall be  
4 deposited in the State Treasury to the credit of a special  
5 fund which shall be designated the Special Mental Health Fund  
6 and shall be used only for mental health purposes, including  
7 the prevention of mental illness, the care and treatment of  
8 the mentally ill and the mentally deficient and the  
9 acquisition, equipment, operation and maintenance of  
10 facilities for mental health purposes.

11 "(d) Beginning October 1, 2018, the proceeds derived  
12 from the tax shall be deposited in the State Treasury to the  
13 credit as follows:

14 "(1) twenty percent to the State General Fund;

15 "(2) forty percent to the Public Welfare Trust Fund  
16 to be used for general welfare purposes and is hereby  
17 appropriated therefor; and

18 "(3) forty percent to the special fund which shall  
19 be designated the Alabama Special Mental Health Fund to be  
20 used only for mental health purposes, treatment of the  
21 mentally ill and the mentally deficient and the acquisition,  
22 equipment, operation and maintenance of facilities for mental  
23 health purposes."

24 "§28-7-16.

25 "(a) Levy. There is hereby levied in addition to the  
26 license taxes provided for by this chapter and municipal and  
27 county license taxes and in addition to any marked-up price

1 made by the board on wine sold by the board a privilege or  
2 excise tax measured by and graduated in accordance with the  
3 volume of sales of table wine containing not more than sixteen  
4 and one-half percent alcohol by volume and shall be an amount  
5 equal to forty-five cents (\$.45) per liter of table wine  
6 containing not more than sixteen and one-half percent alcohol  
7 by volume sold to the wholesale licensee or board, to be  
8 collected from the purchaser by the board or by a licensed  
9 retailer.

10 "(b) Collection, Monthly Return, Remittance, Right  
11 to Examine Books and Records.

12 "(1) The tax levied by subsection (a) shall be added  
13 to the sales price of all table wine containing not more than  
14 sixteen and one-half percent alcohol by volume sold and shall  
15 be collected from the purchasers. The tax shall be collected  
16 in the first instance from the wholesaler where table wine  
17 containing not more than sixteen and one-half percent alcohol  
18 by volume is sold or handled by wholesale licensees, and by  
19 the board from whomever makes sales when table wine containing  
20 not more than sixteen and one-half percent alcohol by volume  
21 is sold by the board. It shall be unlawful for any person who  
22 is required to pay the tax in the first instance to fail or  
23 refuse to add to the sales price and collect from the  
24 purchaser the required amount of tax, it being the intent and  
25 purpose of this provision that the tax levied is in fact a  
26 levy on the consumer. The person who pays the tax in the first  
27 instance is acting as an agent of the state for the collection

1 and payment of the tax and as such may not collect a tax on  
2 table wine containing not more than sixteen and one-half  
3 percent alcohol by volume for any other level of government.

4 "(2) The tax hereby levied shall be collected by a  
5 monthly return, which shall be filed by the wholesale  
6 licensees as follows: A monthly return filed with the board  
7 not later than the 15th day of the second month following the  
8 month of receipt of table wine containing not more than  
9 sixteen and one-half percent alcohol by volume by the  
10 wholesaler on a form prescribed by the board showing receipts  
11 by the wholesalers from manufacturer, importer, or other  
12 wholesaler licensees during the month of receipt and the taxes  
13 due thereon at the rate of thirty-eight cents (\$.38) per liter  
14 of table wine containing not more than sixteen and one-half  
15 percent alcohol by volume sold to the wholesale licensee or  
16 board; the taxes due at such rate shall be remitted to the  
17 board along with the return; a monthly return filed with the  
18 county or municipality within which the wine is sold at retail  
19 filed not later than the 15th day of each month showing sales  
20 by wholesalers during the preceding month and the county or  
21 municipality in which sold and the taxes due thereon at the  
22 rate of seven cents (\$.07) per liter of table wine containing  
23 not more than sixteen and one-half percent alcohol by volume  
24 sold; and the taxes due at such rate shall be remitted to the  
25 county or municipality along with the return.

26 "(3) The tax hereby levied shall be collected by the  
27 board on the table wine containing not more than sixteen and

1 one-half percent alcohol by volume sold by the board and shall  
2 be paid as follows: Taxes at the rate of thirty-eight cents  
3 (\$.38) per liter of table wine containing not more than  
4 sixteen and one-half percent alcohol by volume sold shall be  
5 remitted by the board to the State Treasurer and taxes at the  
6 rate of seven cents (\$.07) per liter of table wine containing  
7 not more than sixteen and one-half percent alcohol by volume  
8 sold shall be remitted by the board to the county or  
9 municipality within which the wine was sold at retail not  
10 later than the last day of the month following the month of  
11 sale, as set forth in subsection (c).

12 "(4) The board and the governing body of each county  
13 and municipality served by the wholesaler shall have the  
14 authority to examine the books and records of any person who  
15 sells, stores, or receives for the purpose of distribution any  
16 table wine, containing not more than sixteen and one-half  
17 percent alcohol by volume to determine the accuracy of any  
18 return required to be filed with it.

19 "(c) Disposition of proceeds. The proceeds of the  
20 tax levied by subsection (a) shall be paid and distributed as  
21 follows:

22 "(1) Thirty-eight cents (\$.38) per liter of table  
23 wine containing not more than sixteen and one-half percent  
24 alcohol by volume sold shall be collected by the board on its  
25 sales or paid to the board by wholesale licensees on their  
26 sales, and by the board paid to the State Treasurer to be

1 credited as net profits from operation of the board to be  
2 distributed as provided by law.

3 "(2) Seven cents (\$.07) per liter of table wine  
4 containing not more than sixteen and one-half percent alcohol  
5 by volume sold shall be paid by the board on its sales or by  
6 wholesale licensees on their sales, either into the treasury  
7 of the municipality in which the table wine was sold at retail  
8 within its corporate limits, or, where sold outside the  
9 corporate limits of any municipality, into the treasury of the  
10 county in which the table wine was sold at retail.

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

23 "(e) Collection, Monthly Return, Remittance, Right  
24 to Examine Books and Records.

25 "(1) The tax levied by subsection (d) shall be added  
26 to the sales price of all table wine containing more than  
27 sixteen and one-half percent alcohol by volume sold and shall

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

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

1 to the wholesale licensee or board; the taxes due at such rate  
2 shall be remitted to the board along with the return.

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

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

17 "(f) Disposition of proceeds. Until September 30,  
18 2018, the ~~The~~ proceeds of the tax levied by subsection (d)  
19 shall be paid and distributed as follows:

20 "(1) Thirty-seven percent to the Alcoholic Beverage  
21 Control Board.

22 "(2) Thirty-four percent to the State General Fund.

23 "(3) Twenty and eight-tenths percent to the  
24 Department of Human Resources.

25 "(4) Eight and two-tenths percent to the Department  
26 of Mental Health.

1           "(g) Beginning October 1, 2018, the proceeds of the  
2 tax levied by subsection (d) shall be paid and distributed as  
3 follows:

4           "(1) Thirty-seven percent to the Alcoholic Beverage  
5 Control Board.

6           "(2) Thirty-nine and eight-tenths percent to the  
7 State General Fund.

8           "(3) Sixteen and sixty-four hundredths percent to  
9 the Department of Human Resources.

10          "(4) Six and fifty-six hundredths percent to the  
11 Department of Mental Health.

12          "~~(g)~~ (h) Taxes exclusive. The taxes herein levied  
13 are exclusive and shall be in lieu of all other and additional  
14 taxes and licenses of the state, county, or municipality,  
15 imposed on or measured by the sale or volume of sale of table  
16 wine; provided, that nothing herein contained shall be  
17 construed to exempt the retail sale of table wine from the  
18 levy of tax on general retail sales by the state, county, or  
19 municipality in the nature of, or in lieu of, a general sales  
20 tax.

21          "~~(h)~~ (i) Trade between wholesalers exempt. The taxes  
22 levied by subsections (a) and (d) shall not be imposed upon  
23 the sale, trade, or barter of table wine by one licensed  
24 wholesaler to another wholesaler licensed to sell and handle  
25 table wine in this state, which transaction is hereby made  
26 exempt from the tax; provided, however, the board may require

1 written reporting of any such transaction in the form as the  
2 board may prescribe."

3 "§38-4-12.

4 "(a) Except as provided in subsection (b), there is  
5 appropriated, beginning with the fiscal year ending September  
6 30, 1998 through fiscal year ending September 30, 2018, to the  
7 state department, for old age pension purposes, out of the  
8 proceeds from the levy of the one mill tax for the relief of  
9 needy Confederate soldiers and sailors and their widows, a sum  
10 not to exceed \$20,773,500 annually of the surplus or residue  
11 from the tax after the payment in full of the pensions to the  
12 widows of Confederate soldiers and sailors, other charges  
13 against the fund set out in the laws authorizing the payment  
14 of the pensions to the widows, and annually to the Department  
15 of Revenue, as a first charge against the proceeds of the one  
16 mill tax, funds for the annual costs of the Department of  
17 Revenue for administering the tax. In making this  
18 appropriation, it is declared to be the legislative policy  
19 that the Department of Human Resources shall expend its  
20 portion of the surplus or residue hereby appropriated and all  
21 moneys received by it from the federal government as matching  
22 funds for all funds expended for Confederate pensions or as  
23 matching funds for the surplus or residue hereby appropriated  
24 under this section, for old age pension purposes exclusively  
25 insofar as is possible under existing laws and the rules and  
26 regulations of the federal government and of the Department of  
27 Human Resources in regard thereto, before any part thereof may

1 be expended for any other purposes of the Department of Human  
2 Resources.

3 "(b) Beginning with the fiscal year ending September  
4 30, 1997 through fiscal year ending September 30, 2018, all of  
5 the remaining surplus or residue from the tax provided in (a)  
6 above, after deducting the amounts appropriated to the  
7 Department of Human Resources and the Department of Revenue  
8 under the annual appropriations act for the fiscal year ending  
9 September 30, 1997, and under subsection (a) of this section  
10 for each year thereafter, is hereby appropriated to the State  
11 Veterans' Assistance Fund to be expended for veterans'  
12 programs approved by the State Board of Veterans' Affairs,  
13 including expenditures for emergencies and needs in the  
14 state's veterans' nursing homes.

15 "(c) Except as provided in subsection (d), there is  
16 appropriated, beginning with the fiscal year ending September  
17 30, 2019, to the state department, for old age pension  
18 purposes, out of the proceeds from the levy of the eighty  
19 percent of one mill tax for the relief of needy Confederate  
20 soldiers and sailors and their widows, a sum not to exceed  
21 \$16,618,800 annually of the surplus or residue from the tax  
22 after the payment in full of the pensions to the widows of  
23 Confederate soldiers and sailors, other charges against the  
24 fund set out in the laws authorizing the payment of the  
25 pensions to the widows, and annually to the Department of  
26 Revenue, as a first charge against the proceeds of the eighty  
27 percent of the one mill tax, funds for the annual costs of the

1 Department of Revenue for administering the tax. In making  
2 this appropriation, it is declared to be the legislative  
3 policy that the Department of Human Resources shall expend its  
4 portion of the surplus or residue hereby appropriated and all  
5 moneys received by it from the federal government as matching  
6 funds for all funds expended for Confederate pensions or as  
7 matching funds for the surplus or residue hereby appropriated  
8 under this section, for old age pension purposes exclusively  
9 insofar as is possible under existing laws and the rules and  
10 regulations of the federal government and of the Department of  
11 Human Resources in regard thereto, before any part thereof may  
12 be expended for any other purposes of the Department of Human  
13 Resources.

14 "(d) Beginning with the fiscal year ending September  
15 30, 2019, all of the remaining surplus or residue from the tax  
16 provided in (c) above, after deducting the amounts  
17 appropriated to the Department of Human Resources and the  
18 Department of Revenue and under subsection (c) of this section  
19 for each year thereafter, is hereby appropriated to the State  
20 Veterans' Assistance Fund to be expended for veterans'  
21 programs approved by the State Board of Veterans' Affairs,  
22 including expenditures for emergencies and needs in the  
23 state's veterans' nursing homes."

24 "§38-4-12.1.

25 "(a) There is hereby created in the State Treasury a  
26 fund to be known as the Alabama Veterans' Assistance Fund,  
27 into which shall be deposited receipts from the one mill ad

1 valorem tax as authorized in Section 38-4-12. The expenditure  
2 of all monies deposited into the fund shall be budgeted and  
3 allotted pursuant to the Budget Management Act and Article 4  
4 of Title 41.

5 "(b) Until September 30, 2018, all ~~All~~ of the  
6 surplus or residue of the one mill tax for the relief of needy  
7 Confederate soldiers and sailors and their widows remaining  
8 from its appropriation for the fiscal year ending September  
9 30, 1996, shall be transferred and deposited into the Alabama  
10 Veterans' Assistance Fund established by subsection (a).

11 "(c) Beginning October 1, 2018, all of the surplus  
12 or residue of the proceeds from the eighty percent of the one  
13 mill tax for the relief of needy Confederate soldiers and  
14 sailors and their widows remaining from its appropriation,  
15 shall be transferred and deposited into the Alabama Veterans'  
16 Assistance Fund established by subsection (a)."

17 "§40-1-31.

18 "(a) Until September 30, 2018, all ~~All~~ revenues  
19 collected under the provisions of Sections 40-12-128,  
20 40-12-310 through 40-12-319, 40-25-1 through 40-25-28 and  
21 40-25-40 through 40-25-47 shall, after deduction of the cost  
22 of collection, be deposited in the State Treasury to the  
23 credit of the Alabama Education Trust Fund. All revenues  
24 collected under the provisions of Sections 40-21-56, 40-21-57,  
25 40-21-60, and 40-21-61 shall, after deduction of the cost of  
26 collection, be distributed in the following manner:

1           "(1) Fifty-eight percent of the balance remaining  
2 after deduction of the cost of collection shall be deposited  
3 in the Special Mental Health Fund to be used for mental health  
4 purposes; and

5           "(2) Forty-two percent of the balance remaining  
6 after deduction of the cost of collection shall be deposited  
7 in the State Treasury to the credit of the Alabama Education  
8 Trust Fund to be used for educational purposes.

9           "(b) Beginning October 1, 2018, all revenues  
10 collected under the provisions of Sections 40-12-128,  
11 40-12-310 through 40-12-319, 40-25-1 through 40-25-28 and  
12 40-25-40 through 40-25-47 shall, after deduction of the cost  
13 of collection, be deposited in the State Treasury to the  
14 credit of the Alabama Education Trust Fund. All revenues  
15 collected under the provisions of Sections 40-21-56, 40-21-57,  
16 40-21-60, and 40-21-61 shall, after deduction of the cost of  
17 collection, be distributed in the following manner:

18           "(1) Forty-six and four-tenths percent shall be  
19 deposited in the Special Mental Health Fund to be used for  
20 mental health purposes;

21           "(2) Eleven and six-tenths percent shall be  
22 deposited in the State General Fund; and

23           "(3) Forty-two percent of the balance remaining  
24 after deduction of the cost of collection shall be deposited  
25 in the State Treasury to the credit of the Alabama Education  
26 Trust Fund to be used for educational purposes."

27           "§40-8-3.

1           "(a) Until September 30, 2018, there ~~There~~ is hereby  
2 levied for the purpose and upon the property hereinafter named  
3 and not specifically exempted from taxation annual taxes, as  
4 follows:

5           "(1) For the maintenance of the public schools of  
6 this state, \$.30 on each \$100 of the assessed value of taxable  
7 property.

8           "(2) For the relief of needy Confederate soldiers  
9 and sailors, resident citizens of Alabama and their widows,  
10 \$.10 on each \$100 of the assessed value of taxable property of  
11 which one percent of the gross amount collected will be  
12 expended by the Alabama Historical Commission to provide for  
13 capital improvements and maintenance at the Confederate  
14 Memorial Park at Mountain Creek, Chilton County, Alabama.

15           "(3) For the use of the state and to raise revenue  
16 therefor, \$.25 on each \$100 of the assessed value of taxable  
17 property.

18           "(b) Beginning October 1, 2018, there is hereby  
19 levied for the purpose and upon the property hereinafter named  
20 and not specifically exempted from taxation annual taxes, as  
21 follows:

22           "(1) For the maintenance of the public schools of  
23 this state, \$.30 on each \$100 of the assessed value of taxable  
24 property.

25           "(2) For the relief of needy Confederate soldiers  
26 and sailors, resident citizens of Alabama and their widows,  
27 \$.08 on each \$100 of the assessed value of taxable property of

1 which one percent of the gross amount collected will be  
2 expended by the Alabama Historical Commission to provide for  
3 capital improvements and maintenance at the Confederate  
4 Memorial Park at Mountain Creek, Chilton County, Alabama.

5 "(3) For the use of the state and to raise revenue  
6 therefor, \$.27 on each \$100 of the assessed value of taxable  
7 property."

8 "§40-21-51.

9 "(a) Until September 30, 2018, all ~~Att~~ revenues  
10 collected under the provisions of Section 40-21-50 shall,  
11 after deduction of the cost of collection, be distributed in  
12 the following manner:

13 "(1) Eighty-five percent of the balance remaining  
14 after deduction of the cost of collection shall be deposited  
15 in the Special Mental Health Fund to be used for mental health  
16 purposes; and

17 "(2) Fifteen percent of the balance remaining after  
18 deduction of the cost of collection shall be deposited in the  
19 State General Fund.

20 "(b) Beginning October 1, 2018, all revenues  
21 collected under the provisions of Section 40-21-50 shall,  
22 after deduction of the cost of collection, be distributed in  
23 the following manner:

24 "(1) Sixty-eight percent of the balance remaining  
25 after deduction of the cost of collection shall be deposited  
26 in the Special Mental Health Fund to be used for mental health  
27 purposes; and

1           "(2) Thirty-two percent of the balance remaining  
2 after deduction of the cost of collection shall be deposited  
3 in the State General Fund."

4           "§40-21-87.

5           "(a) All taxes or other funds received or collected  
6 by the Department of Revenue of the State of Alabama under the  
7 provisions of this article remaining after the application of  
8 any exemptions, exclusions, deductions, or credits applicable  
9 thereto, and after the payment of the expenses of  
10 administration and enforcement of this article shall be  
11 without delay deposited into the State Treasury to the credit  
12 of Education Trust Fund except that, beginning the fiscal year  
13 ending September 30, 1993 through September 30, 2018,  
14 \$14,600,000 annually shall be deposited to the Special Mental  
15 Health Trust Fund, of which one-fourth is to be deposited  
16 quarterly.

17           "(b) All taxes or other funds received or collected  
18 by the Department of Revenue of the State of Alabama under the  
19 provisions of this article remaining after the application of  
20 any exemptions, exclusions, deductions, or credits applicable  
21 thereto, and after the payment of the expenses of  
22 administration and enforcement of this article shall be  
23 without delay deposited into the State Treasury to the credit  
24 of Education Trust Fund except that, beginning the fiscal year  
25 ending September 30, 2019, \$11,680,000 annually shall be  
26 deposited to the Special Mental Health Trust Fund, of which

1 one-fourth is to be deposited quarterly, and \$2,920,000 shall  
2 be deposited to the State General Fund."

3 "§40-23-35.

4 "(a) Such amount of money as shall be appropriated  
5 for each fiscal year by the Legislature to the Department of  
6 Revenue with which to pay the salaries, the cost of operation  
7 and management of the department shall be deducted, as a first  
8 charge thereon, from the taxes collected under the provisions  
9 of this division; provided, that the expenditure of the sum so  
10 appropriated shall be budgeted and allotted pursuant to  
11 Article 4 of Chapter 4 of Title 41, and limited to the amount  
12 appropriated to defray the expenses of operating the  
13 department for each fiscal year. After the payment of the  
14 expenses, so much of the amount remaining as may be necessary,  
15 after first applying all sums of money received by reason of  
16 the application of the surplus in the income tax as provided  
17 by Section 40-18-58, for the replacement in the public school  
18 fund of the three-mill constitutional levy for schools and in  
19 the General Fund of the one-mill levy for soldiers' relief and  
20 the two and one-half mills for general purposes lost by  
21 exemption of homestead provided for in this division shall be  
22 first charges against the proceeds of the licenses, taxes or  
23 receipts levied or collected under this division. The  
24 Comptroller, with the approval of the Governor, is hereby  
25 directed to draw his or her warrants payable out of the total  
26 proceeds of the licenses, taxes or receipts levied or  
27 collected under this division as herein provided in such sum

1 as shall be found necessary to take care of and replace the  
2 three-mill constitutional school levy, the one-mill soldiers'  
3 relief levy and the two and one-half mill levy for general  
4 purposes of the state ad valorem taxes lost as above set  
5 forth.

6 (b) Of the amounts of such collections in any fiscal  
7 year, remaining after the payment of the expenses of  
8 administration and replacement of the amounts in the several  
9 funds as herein provided there shall be paid into the Treasury  
10 sums to be credited as follows:

11 "(1) To the credit of the 67 counties of the state,  
12 to be divided and distributed as hereinafter provided,  
13 \$378,000;

14 "(2) To the Department of Human Resources,  
15 \$1,322,000 through September 30, 2018, and \$1,057,600 each  
16 fiscal year thereafter;

17 "(3) Beginning June 1, 2000, to the Department of  
18 Conservation and Natural Resources for capital outlay for  
19 acquisition of land contiguous to existing state parks and  
20 land acquired for lakes and or water reservoirs, provision,  
21 construction, improvement, renovation, equipping, and  
22 maintenance of the state parks system only and not for use by  
23 the Department of Conservation and Natural Resources for  
24 personnel or administrative use, the sum equal to the increase  
25 in receipts accruing to the State of Alabama due to the cap on  
26 discounts per license holder in Section 40-23-36(b), which  
27 increase shall be equal to the difference between the discount

1 rate or amount allowed under Section 40-23-36(b) and the  
2 maximum discount rate allowable under Section 40-23-36(a);  
3 provided, however, if at any time any bonds of the Alabama  
4 State Parks System Improvement Corporation or the Alabama  
5 Public Historical Sites and Parks Improvement Corporation are  
6 outstanding (excluding bonds that have been refunded by the  
7 establishment of an escrow trust for the payment thereof  
8 consisting solely of bonds or other obligations which as to  
9 principal and interest constitute direct obligations of, or  
10 are unconditionally guaranteed by, the United States of  
11 America) there shall first be paid into the State General Fund  
12 from such collections an amount equal to the debt service  
13 (principal, interest, and premium, if any) payable on such  
14 bonds in the then current fiscal year of the state. Provided,  
15 however, that one million dollars (\$1,000,000) of such  
16 increase in receipts per fiscal year shall be credited to the  
17 Department of Human Resources beginning October 1, 1996, until  
18 September 30, 2002, and shall be expended for the foster  
19 children program.

20 "(4)a. On October 1, 2002, to the Department of  
21 Conservation and Natural Resources for capital outlay, repairs  
22 and maintenance of the state parks system only, the minimum  
23 sum of five million dollars (\$5,000,000) from the increase in  
24 receipts accruing to the State of Alabama due to the cap on  
25 discounts per license holder in Section 40-23-36(b) as  
26 calculated in Section 40-23-35(b)(3). Beginning October 1,  
27 2003, annually, to the Department of Conservation and Natural

1 Resources for capital outlay, repairs, and maintenance of the  
2 state parks system only, the sum calculated by a fraction, the  
3 numerator of which is five million dollars (\$5,000,000) and  
4 the denominator of which is equal to the increase in receipts  
5 as calculated in Section 40-23-35(b) (3) for fiscal year 2002  
6 accruing to the State of Alabama multiplied by the increase in  
7 receipts as calculated in Section 40-23-35(b) (3) for the then  
8 current fiscal year, or the sum of five million dollars  
9 (\$5,000,000), whichever is greater. Notwithstanding the  
10 previous sentence, for the fiscal years ending September 30,  
11 2012, and September 30, 2013, only, the five million dollars  
12 (\$5,000,000) shall be transferred to the State General Fund.

13 "b. Beginning October 1, 2002, to the credit of the  
14 State General Fund, the balance of the sum equal to the  
15 increase in receipts accruing to the State of Alabama due to  
16 the cap on discounts per license holder in Section  
17 40-23-36(b).

18 "(c) One-half of the amount deposited to the credit  
19 of the 67 counties as above provided, shall be divided and  
20 distributed proportionately among the 67 counties of the state  
21 according to the population of the counties as shown by the  
22 last federal census as proclaimed, published or certified by  
23 the Director of the Bureau of the Census; and one-half of the  
24 proceeds shall be divided or distributed equally among 67  
25 counties; provided, that the funds divided and distributed to  
26 the several counties of the state as hereinabove provided for  
27 shall be used exclusively for full-time health service in

1 cooperation with the State Board of Health or the federal  
2 government, and for extension services in cooperation with the  
3 Alabama Agriculture Extension Service or the federal  
4 government, at the discretion of the county commissions of the  
5 several counties of the state.

6 "(d) The amounts provided in subsection (b) for the  
7 Department of Human Resources shall be used for general  
8 welfare purposes. For purposes of this division, "general  
9 welfare purposes" means:

10 "(1) The administration of public assistance as set  
11 out in Sections 38-2-5 and 38-4-1;

12 "(2) Services, including supplementation and  
13 supplementary services under the federal Social Security Act,  
14 to or on behalf of persons to whom such public assistance may  
15 be given under Section 38-4-1;

16 "(3) Services to and on behalf of dependent,  
17 neglected or delinquent children; and

18 "(4) Investigative and referral services to and on  
19 behalf of needy persons.

20 "(e) In addition, there shall be paid, commencing on  
21 January 1, 1978 through September 30, 2018, and on the first  
22 day of each fiscal quarter thereafter, to the Department of  
23 Human Resources for a statewide, state-administered food stamp  
24 program, as authorized by the Food Stamp Act of 1964, Public  
25 Law 88-525, 88th Congress, and amendments thereto, an amount  
26 equal to five percent of the value of food stamp benefits  
27 issued statewide in excess of the amount paid by recipients

1 (bonus or free stamps) during the immediate prior fiscal  
2 quarter, which sum so appropriated shall be paid quarterly to  
3 the Department of Human Resources Trust Fund for  
4 administration of the food stamp program in conformity with  
5 rules and regulations promulgated by the United States  
6 Department of Agriculture and in conformity with Sections  
7 38-1-1 through 38-6-9. Such administrative funds shall be  
8 limited to and based on fiscal year 1976-77 administrative  
9 costs, normal inflationary increases and mandated  
10 administration requirements of the Alabama Legislature and the  
11 United States Department of Agriculture. The Department of  
12 Human Resources will not staff any county food stamp office at  
13 a level which exceeds the average staff-to-recipient ratios  
14 which existed in Alabama during fiscal year 1976-77. This  
15 restriction will apply in coordination with those provided  
16 hereinabove and, should conflict occur, the lesser amount of  
17 expenditure shall be required. At the end of each fiscal  
18 year, an accounting shall be made of the sum so that any  
19 unexpended and unencumbered balance of funds may be determined  
20 for the purpose of paying such balance to the Education Trust  
21 Fund.

22 "(f) Beginning October 1, 2018, there shall be paid,  
23 on the first day of each fiscal quarter thereafter, to the  
24 Department of Human Resources for a statewide,  
25 state-administered food stamp program, as authorized by the  
26 Food Stamp Act of 1964, Public Law 88-525, 88th Congress, and  
27 amendments thereto, an amount equal to four percent of the

1 value of food stamp benefits issued statewide in excess of the  
2 amount paid by recipients (bonus or free stamps) during the  
3 immediate prior fiscal quarter, which sum so appropriated  
4 shall be paid quarterly to the Department of Human Resources  
5 Trust Fund for administration of the food stamp program in  
6 conformity with rules and regulations promulgated by the  
7 United States Department of Agriculture and in conformity with  
8 Sections 38-1-1 through 38-6-9. Such administrative funds  
9 shall be limited to and based on fiscal year 1976-77  
10 administrative costs, normal inflationary increases and  
11 mandated administration requirements of the Alabama  
12 Legislature and the United States Department of Agriculture.  
13 The Department of Human Resources will not staff any county  
14 food stamp office at a level which exceeds the average  
15 staff-to-recipient ratios which existed in Alabama during  
16 fiscal year 1976-77. This restriction will apply in  
17 coordination with those provided hereinabove and, should  
18 conflict occur, the lesser amount of expenditure shall be  
19 required. At the end of each fiscal year, an accounting shall  
20 be made of the sum so that any unexpended and unencumbered  
21 balance of funds may be determined for the purpose of paying  
22 such balance to the Education Trust Fund. An amount equal to  
23 one percent of the value of food stamp benefits issued  
24 statewide in excess of the amount paid by recipients (bonus or  
25 free stamps) during the immediate prior fiscal quarter shall  
26 be paid to the State General Fund.

1           "~~(f)~~ (g) The amount of the proceeds of all taxes  
2 levied by this division remaining after the payment of the  
3 expenses of administration and enforcement and the replacement  
4 in the several funds of the amount lost by any homestead  
5 exemptions and the distribution as provided in subsections (b)  
6 and (d), shall be paid into the Education Trust Fund except as  
7 provided in subdivision (4) of Section 40-23-2 and subsection  
8 (c) of Section 40-23-61 and, beginning January 1, 2016, except  
9 those collected on consumable vapor products as defined in  
10 subdivision (15) of subsection (a) of Section 40-23-1, which  
11 shall be distributed to the State General Fund."

12           "§40-23-50.

13           "(a) There is hereby levied, in addition to all  
14 other taxes of every kind now imposed by law, and shall be  
15 collected, as herein provided, a privilege or license tax  
16 against the person on account of the business activities  
17 engaged in and in the amount to be determined by the  
18 application of rates against gross receipts, as follows:

19           "Upon every person, firm or corporation engaged or  
20 continuing within this state in the business of contracting to  
21 construct, reconstruct or build any public highway, road,  
22 bridge, or street, an amount equal to five percent of the  
23 gross receipts derived from performance of such contracts. The  
24 term "gross receipts" is herein defined to include only those  
25 amounts derived and received by the contractor from the  
26 performance of such contracts.

1           "(b) Until September 30, 2018, the ~~The~~ proceeds of  
2 the taxes levied by this section, after deduction of the cost  
3 of administration and collection of such taxes, shall be  
4 distributed as follows:

5           "(1) Fifteen percent of the residue remaining after  
6 deduction of the cost of administration and collection shall  
7 be paid into the State Treasury and shall be credited to the  
8 Pensions and Security Trust Fund to be used for general  
9 welfare purposes, and

10           "(2) Eighty-five percent of the residue remaining  
11 after deduction of the cost of administration and collection  
12 shall be paid into the State Treasury and shall be credited to  
13 the Alabama Special Mental Health Fund to be used for mental  
14 health purposes.

15           "(c) Beginning October 1, 2018, proceeds of the  
16 taxes levied by this section, after deduction of the cost of  
17 administration and collection of such taxes, shall be  
18 distributed as follows:

19           "(1) Twelve percent of the residue remaining after  
20 deduction of the cost of administration and collection shall  
21 be paid into the State Treasury and shall be credited to the  
22 Pensions and Security Trust Fund to be used for general  
23 welfare purposes;

24           "(2) Sixty-eight percent of the residue remaining  
25 after deduction of the cost of administration and collection  
26 shall be paid into the State Treasury and shall be credited to

1 the Alabama Special Mental Health Fund to be used for mental  
2 health purposes; and

3 "(3) Twenty percent of the residue remaining after  
4 deduction of the cost of administration and collection shall  
5 be paid into the State Treasury and shall be credited to the  
6 State General Fund.

7 ~~"(c)~~ (d) The taxes imposed pursuant to this section  
8 shall constitute a debt due the state and may be collected by  
9 civil action, in addition to all other methods provided by law  
10 and in this section. The said taxes, together with interest  
11 and penalties with respect thereto, shall constitute and be  
12 secured by a lien upon the property of any person from whom  
13 said taxes are due or who is required to pay said taxes. All  
14 provisions of the revenue laws of this state which apply to  
15 the enforcement of liens for license taxes due the state shall  
16 apply fully to the collection of the taxes levied herein, and  
17 the Department of Revenue shall collect such taxes and enforce  
18 this section and shall have and exercise for such collection  
19 and enforcement all rights and remedies that this state or the  
20 department has for collection of the state sales tax. All  
21 provisions of the state sales tax, with respect to  
22 definitions, except the definition of "gross receipts"  
23 contained therein, payment and assessment of the state sales  
24 tax, making of reports and keeping and preserving records with  
25 respect thereto, interest after the due date of tax, penalties  
26 for failure to pay tax or otherwise complying with the state  
27 sales tax statutes, the promulgation of rules and regulations

1 and the administration and enforcement of the state sales tax  
2 statutes, which are not inconsistent with the provisions of  
3 this section when applied to the tax levied pursuant to  
4 subsection (a) of this section, shall apply to the tax levied  
5 herein. The Commissioner of Revenue and the state Department  
6 of Revenue shall have and exercise the same powers, duties and  
7 obligations with respect to the taxes levied herein as are  
8 imposed on the commissioner and the department by the state  
9 sales tax statutes. All provisions of the state sales tax  
10 statutes that are made applicable in this section to the taxes  
11 levied herein and to the administration of this section are  
12 incorporated herein by reference and made a part hereof as if  
13 fully set forth herein; provided, that the provisions of the  
14 state sales tax with respect to the collection by the taxpayer  
15 of the tax levied therein shall not apply, the taxes levied  
16 herein being levied against the person required to pay the tax  
17 to the state.

18 "~~(d)~~ (e) The taxes levied herein shall not apply  
19 with respect to contracts made by the contractor with any  
20 county or incorporated city or town, except that contracts in  
21 which the State of Alabama is a joint party with the city,  
22 town or county shall be subject to the tax, nor to that  
23 portion of the gross receipts received by the contractor  
24 constituting additional amounts paid to the contractor under  
25 contractual escalation provisions allowing for an increase in  
26 the contract price for escalations in the cost of fuels,  
27 materials, and/or labor."

1           "§40-23-77.

2           "A discount of three percent of the taxes levied by  
3 this article due and payable to the state shall be allowed to  
4 the seller or vendor; provided, that the taxes due by such  
5 seller are paid before same becomes delinquent, as in this  
6 article provided.

7           "Effective June 1, 2001, the Governor may, by  
8 executive order, authorize the Department of Revenue to  
9 provide by proper rules and regulations for the allowance of a  
10 discount, not to exceed three percent (3%) of the taxes levied  
11 by this article due and payable to the state by the seller or  
12 vendor; provided that the taxes due by such seller are paid  
13 before same becomes delinquent, as in this article provided.

14           "For any taxes collected by the seller or vendor on  
15 or after June 1, 2001, the Governor may, by executive order,  
16 authorize the Department of Revenue to provide by proper rules  
17 and regulations for a maximum discount amount or rate for each  
18 seller or vendor regardless of the number of locations of that  
19 seller or vendor within the state.

20           "Beginning June 1, 2001, until September 30, 2002,  
21 the balance of the sum equal to the increase in receipts due  
22 to any maximum discount amount or rate as provided herein  
23 shall first be credited to the Department of Conservation and  
24 Natural Resources for (1) the sum equal to the interest the  
25 Game and Fish Fund and the Seafood Fund would have earned on  
26 the sale of hunting and/or fishing licenses, which is required  
27 to be credited to the funds by Federal Regulation 50 CFR

1 80.4a(3), and (2) a sum equal to one million dollars  
2 (\$1,000,000) for the Coastal Programs; and any remaining  
3 balance shall be credited to the State General Fund.

4 "Beginning October 1, 2002, ~~and each fiscal year~~  
5 ~~thereafter~~ through September 30, 2018, the lesser of five  
6 hundred thousand dollars (\$500,000) or the entire amount of  
7 the sum equal to the increase in receipts due to any maximum  
8 discount amount or rate as provided herein shall be credited  
9 to the Department of Human Resources and expended for the  
10 foster children program. Beginning October 1, 2018 and each  
11 fiscal year thereafter the lesser of four hundred thousand  
12 dollars (\$400,000) or the entire amount of the sum equal to  
13 the increase in receipts due to any maximum discount amount or  
14 rate as provided herein shall be credited to the Department of  
15 Human Resources and expended for the foster children program.

16 Any remaining balance shall first be credited to the  
17 Department of Conservation and Natural Resources to be  
18 allocated in whole or in part to the following: (1) To the  
19 Game and Fish Fund and the Seafood Fund in an amount at least  
20 equal to the interest that each fund would have earned on the  
21 sale of hunting and/or fishing licenses which is required to  
22 be credited to the funds by the Federal Regulation 50 CFR  
23 80.4a(3), and (2) to the Coastal Programs, a sum equal to one  
24 million dollars (\$1,000,000); and any remaining balance shall  
25 be credited to the State General Fund. Notwithstanding the  
26 foregoing, for the fiscal years ending September 30, 2012, and  
27 September 30, 2013, only, the one million dollars (\$1,000,000)

1 that would otherwise be distributed to the Coastal Programs  
2 shall instead be distributed to the State General Fund."

3 "§40-25-23.

4 "All revenues collected under the provisions of this  
5 article, except as otherwise provided, shall be paid to the  
6 Department of Revenue by check or draft made payable to the  
7 Treasurer of Alabama, and shall be distributed in the  
8 following manner:

9 "(1) Until September 30, 2018, all ~~All~~ of the  
10 revenue derived from the tax levied upon cigarettes by  
11 Sections 40-25-2 and 40-25-41 shall be deposited in the State  
12 Treasury and 38.82 percent of such revenue shall be divided as  
13 follows:

14 "a. Six and six one-hundredths percent to the credit  
15 of the State Public Welfare Trust Fund, which is hereby  
16 appropriated for general welfare purposes. In this section,  
17 "general welfare purposes" means:

18 "1. The administration of public assistance as set  
19 out in Sections 38-2-5 and 38-4-1;

20 "2. Services, including supplementation and  
21 supplementary services under the federal Social Security Act,  
22 to or on behalf of persons to whom such public assistance may  
23 be given under Section 38-4-1;

24 "3. Services to and on behalf of dependent,  
25 neglected, or delinquent children; and

26 "4. Investigative and referral services to and on  
27 behalf of needy persons.

1            "b. Nine and nine one-hundredths percent shall be  
2 set apart and used for the following purposes only and in the  
3 following order:

4            "1. So much thereof as may be necessary for such  
5 purpose is hereby appropriated and shall be used by the State  
6 Treasurer to pay at their respective maturities the principal  
7 and interest that will mature during the then current fiscal  
8 year on all bonds at the time outstanding that may have been  
9 issued by the State Industrial Development Authority under the  
10 provisions of the following acts:

11            (i) Acts 1967, No. 231;

12            (ii) Acts 1971, No. 1420;

13            (iii) Acts 1973, No. 1039;

14            (iv) Acts 1975, No. 1217;

15            (v) Acts 1978, 2nd Ex. Sess., No. 99;

16            (vi) Acts 1981, No. 81-843;

17            (vii) Acts 1983, No. 83-925; and

18            (viii) Acts 1987, No. 87-550.

19            "2. The balance thereafter remaining during each  
20 fiscal year shall be paid into a special fund in the State  
21 Treasury to be designated the "General and Mental Health  
22 Fund," and is hereby appropriated and shall be distributed as  
23 follows:

24            "(i) Thirty-six percent of the said balance shall be  
25 expended by the State Health Officer, with the approval of the  
26 state Board of Health, for salaries, other expenses and  
27 equipment purchases, incident to general health work;

1           "(ii) Fifty-eight percent of the said balance shall  
2 be paid to the Department of Mental Health created in Chapter  
3 50 of Subtitle 2 of Title 22, to be expended by the said  
4 department for such purposes as it may designate for the  
5 provision of mental health services; and

6           "(iii) Six percent of said balance shall be paid to  
7 the Alabama Mental Health Board to be expended by said board  
8 for such purposes as it may designate for the provision of  
9 services to people with an intellectual disability.

10           "c. Twelve and twelve one-hundredths percent shall  
11 be set apart and used for the following purposes only and in  
12 the following order:

13           "1. So much thereof as may be necessary for such  
14 purpose is hereby appropriated to the purpose of acquiring and  
15 constructing mental health facilities in the state, and to  
16 that end shall be used by the State Treasurer to pay, at their  
17 respective maturities, the principal and interest that will  
18 mature during the then current fiscal year on whichever of the  
19 following may be issued:

20           "(i) Any bonds of the state that may be issued for  
21 acquisition and construction of mental health facilities under  
22 Amendment 266 of the Constitution of Alabama; or

23           "(ii) Any bonds that may be issued by the Alabama  
24 Mental Health Finance Authority under the provisions of Acts  
25 1988, Act No. 88-475.

26           "2. The balance thereafter remaining during each  
27 fiscal year shall be paid into a special fund in the State

1 Treasury, designated the "General and Mental Health Fund," and  
2 is hereby appropriated and shall be distributed as follows:

3 "(i) Thirty percent of said balance shall be  
4 expended by the State Health Officer, with the approval of the  
5 state Board of Health, for salaries, other expenses, and  
6 equipment purchases incident to general health work; and

7 "(ii) Seventy percent of the said balance shall be  
8 paid to the Department of Mental Health created in Chapter 50  
9 of Subtitle 2 of Title 22, and shall be used by the said  
10 department for mental health purposes in the state.

11 "d. Six and six one-hundredths percent shall be set  
12 apart and used for the following purposes only and in the  
13 following order:

14 "1. So much thereof as may be necessary for such  
15 purposes is hereby appropriated and shall be used by the State  
16 Treasurer to pay, at their respective maturities, the  
17 principal and interest that will mature during the then  
18 current fiscal year on all bonds that may be issued by the  
19 State Parks Development Authority under the provisions of Acts  
20 1967, No. 272, which provided for the creation of said  
21 authority and also provided for the submission of a  
22 constitutional amendment to authorize the issuance of general  
23 obligation bonds by said authority.

24 "2. The balance thereafter remaining during each  
25 fiscal year shall be deposited into a special fund in the  
26 State Treasury to be designated the "State Parks Fund" and is  
27 hereby appropriated and shall be distributed as follows: Said

1 fund may be expended by the State Director of Conservation at  
2 his discretion and with the approval of the Governor for  
3 salaries, other expenses, land acquisitions, equipment  
4 purchases, capital additions or improvements, or other lawful  
5 expenses relating to the state division of parks, monuments,  
6 and historical sites.

7 "e. Sixty-six and sixty-seven one-hundredths percent  
8 to the credit of the General Fund.

9 "(2) Beginning October 1, 2018, all of the revenue  
10 derived from the tax levied upon cigarettes by Sections  
11 40-25-2 and 40-25-41 shall be deposited in the State Treasury  
12 and 38.82 percent of such revenue shall be divided as follows:

13 "a. Four and eighty-five one-hundredths percent to  
14 the credit of the State Public Welfare Trust Fund, which is  
15 hereby appropriated for general welfare purposes. In this  
16 section, "general welfare purposes" means:

17 "1. The administration of public assistance as set  
18 out in Sections 38-2-5 and 38-4-1;

19 "2. Services, including supplementation and  
20 supplementary services under the federal Social Security Act,  
21 to or on behalf of persons to whom such public assistance may  
22 be given under Section 38-4-1;

23 "3. Services to and on behalf of dependent,  
24 neglected, or delinquent children; and

25 "4. Investigative and referral services to and on  
26 behalf of needy persons.

1           "b. Nine and nine one-hundredths percent shall be  
2 set apart and used for the following purposes only and in the  
3 following order:

4           "1. So much thereof as may be necessary for such  
5 purpose is hereby appropriated and shall be used by the State  
6 Treasurer to pay at their respective maturities the principal  
7 and interest that will mature during the then current fiscal  
8 year on all bonds at the time outstanding that may have been  
9 issued by the State Industrial Development Authority under the  
10 provisions of the following acts:

11                   (i) Acts 1967, No. 231;

12                   (ii) Acts 1971, No. 1420;

13                   (iii) Acts 1973, No. 1039;

14                   (iv) Acts 1975, No. 1217;

15                   (v) Acts 1978, 2nd Ex. Sess., No. 99;

16                   (vi) Acts 1981, No. 81-843;

17                   (vii) Acts 1983, No. 83-925; and

18                   (viii) Acts 1987, No. 87-550.

19           "2. The balance thereafter remaining during each  
20 fiscal year shall be paid into a special fund in the State  
21 Treasury to be designated the "General and Mental Health  
22 Fund," and is hereby appropriated and shall be distributed as  
23 follows:

24                   "(i) Thirty-six percent of the said balance shall be  
25 expended by the State Health Officer, with the approval of the  
26 state Board of Health, for salaries, other expenses and  
27 equipment purchases, incident to general health work;

1           "(ii) Fifty-eight percent of the said balance shall  
2 be paid to the Department of Mental Health created in Chapter  
3 50 of Subtitle 2 of Title 22, to be expended by the said  
4 department for such purposes as it may designate for the  
5 provision of mental health services; and

6           "(iii) Six percent of said balance shall be paid to  
7 the Alabama Mental Health Board to be expended by said board  
8 for such purposes as it may designate for the provision of  
9 services to people with an intellectual disability.

10           "c. Twelve and twelve one-hundredths percent shall  
11 be set apart and used for the following purposes only and in  
12 the following order:

13           "1. So much thereof as may be necessary for such  
14 purpose is hereby appropriated to the purpose of acquiring and  
15 constructing mental health facilities in the state, and to  
16 that end shall be used by the State Treasurer to pay, at their  
17 respective maturities, the principal and interest that will  
18 mature during the then current fiscal year on whichever of the  
19 following may be issued:

20           "(i) Any bonds of the state that may be issued for  
21 acquisition and construction of mental health facilities under  
22 Amendment 266 of the Constitution of Alabama; or

23           "(ii) Any bonds that may be issued by the Alabama  
24 Mental Health Finance Authority under the provisions of Acts  
25 1988, Act No. 88-475.

26           "2. The balance thereafter remaining during each  
27 fiscal year shall be paid into a special fund in the State

1 Treasury, designated the "General and Mental Health Fund," and  
2 is hereby appropriated and shall be distributed as follows:

3 "(i) Thirty percent of said balance shall be  
4 expended by the State Health Officer, with the approval of the  
5 state Board of Health, for salaries, other expenses, and  
6 equipment purchases incident to general health work; and

7 "(ii) Seventy percent of the said balance shall be  
8 paid to the Department of Mental Health created in Chapter 50  
9 of Subtitle 2 of Title 22, and shall be used by the said  
10 department for mental health purposes in the state.

11 "d. Six and six one-hundredths percent shall be set  
12 apart and used for the following purposes only and in the  
13 following order:

14 "1. So much thereof as may be necessary for such  
15 purposes is hereby appropriated and shall be used by the State  
16 Treasurer to pay, at their respective maturities, the  
17 principal and interest that will mature during the then  
18 current fiscal year on all bonds that may be issued by the  
19 State Parks Development Authority under the provisions of Acts  
20 1967, No. 272, which provided for the creation of said  
21 authority and also provided for the submission of a  
22 constitutional amendment to authorize the issuance of general  
23 obligation bonds by said authority.

24 "2. The balance thereafter remaining during each  
25 fiscal year shall be deposited into a special fund in the  
26 State Treasury to be designated the "State Parks Fund" and is  
27 hereby appropriated and shall be distributed as follows: Said

1 fund may be expended by the State Director of Conservation at  
2 his discretion and with the approval of the Governor for  
3 salaries, other expenses, land acquisitions, equipment  
4 purchases, capital additions or improvements, or other lawful  
5 expenses relating to the state division of parks, monuments,  
6 and historical sites.

7 "e. Sixty-seven and eighty-eight one-hundredths  
8 percent to the credit of the General Fund.

9 ~~"(2)~~ (3) The remaining 61.18 percent of the revenue  
10 derived from the tax levied on cigarettes by Sections 40-25-2  
11 and 40-25-41 shall be deposited into the State Treasury and  
12 allocated as follows:

13 "a. Up to \$2 million received annually shall be  
14 allocated to the various counties of the state levying a  
15 cigarette tax to offset the administrative expenses of  
16 obtaining local stamps to affix to cigarettes sold in their  
17 jurisdiction for the purpose of collecting their local  
18 cigarette tax and to provide a discount to wholesalers and  
19 jobbers for affixing such stamps. These funds shall be  
20 distributed by the Comptroller pro rata based on the actual  
21 administrative expenses reported to the Comptroller by the  
22 counties at the conclusion of each quarter of the fiscal year.  
23 The Comptroller shall insure that such funds are distributed  
24 as soon as possible following the receipt of such reports.  
25 Failure of any county to submit such a report shall not  
26 prohibit the Comptroller from distributing funds to the  
27 remaining counties.

1                    "b. Remaining revenues to the General Fund to be  
2 used for Medicaid services.

3                    "~~(3)~~ (4) All of the revenue derived from the tax  
4 levied by Sections 40-25-2 and 40-25-41 upon tobacco products  
5 other than cigarettes shall be deposited in the State Treasury  
6 to the credit of the State General Fund.

7                    Section 2. All laws or parts of laws which conflict  
8 with this act are repealed.

9                    Section 3. This act is effective October 1, 2018,  
10 following its passage and approval by the Governor, or its  
11 otherwise becoming law.