

1 SB168  
2 208682-2  
3 By Senator Jones (N & P)  
4 RFD: Local Legislation  
5 First Read: 02-FEB-21

1 SB168

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4 With Notice and Proof

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6 ENROLLED, An Act,

7 Relating to Etowah County; to amend Section 45-28-20  
8 of the Code of Alabama 1975, to further provide for the  
9 distribution of county levelized beer tax to certain specified  
10 local boards of education in the county; and to provide for  
11 retroactive effect.

12 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

13 Section 1. Section 45-28-20 of the Code of Alabama  
14 1975, is amended to read as follow:

15 "§45-28-20.

16 "Notwithstanding any other provision of law, in  
17 Etowah County, the beer taxes imposed pursuant to Section  
18 28-3-190, Code of Alabama 1975, shall be collected by the  
19 county ~~judge of probate~~ commission and distributed as follows:

20 "The entire amount of tax shall be paid to the  
21 Etowah County Commission and the net revenue, after  
22 reimbursing the county general fund for all expenses incurred  
23 in the administration and enforcement of the tax, shall be  
24 distributed, as follows:

1            "a. For beer delivered for retail sale within the  
2 corporate limits of a municipality having a board of  
3 education, all ~~such~~ of the proceeds shall be distributed  
4 according to the following percentages: 20.83 1/3 percent to  
5 the Etowah County General Fund; 58.33 1/3 percent to the  
6 general fund of the municipality; 20.83 1/3 percent to the  
7 ~~local boards of education of Etowah County~~ Board of Education,  
8 the Gadsden City Board of Education, and the Attalla City  
9 Board of Education, to be divided pro rata among them in  
10 accordance with the most recent average daily membership  
11 figures of the respective county or city board of education,  
12 to be used for capital outlay purposes, renovation, and  
13 repairs and to preserve teacher units ~~under the State~~  
14 ~~Foundation Program.~~

15            "b. For beer delivered for retail sale outside the  
16 city or town limits but within the police jurisdiction, of a  
17 municipality having a board of education, all ~~such~~ of the  
18 proceeds shall be distributed according to the following  
19 percentages: 12.50 percent to the Etowah County Board of  
20 Education, to be used for capital outlay purposes, renovation,  
21 and repairs and to preserve teacher units ~~under the State~~  
22 ~~Foundation Program;~~ 20.83 1/3 percent to the ~~local boards of~~  
23 ~~education in Etowah County~~ Board of Education, the Gadsden  
24 City Board of Education, and the Attalla City Board of  
25 Education, to be divided pro rata among them in accordance

1 with the most recent average daily membership figures of the  
2 respective county or city board of education, to be used for  
3 capital outlay purposes, renovation, and repairs and to  
4 preserve teacher units ~~under the State Foundation Program~~;  
5 29.16 2/3 percent to the general fund of the municipality;  
6 37.50 percent to the Etowah County General Fund.

7 "c. For beer delivered for retail sale within the  
8 city or town limits of a municipality not having a board of  
9 education, all ~~such~~ of the proceeds shall be distributed  
10 according to the following percentages: 20.83 1/3 percent to  
11 the Etowah County General Fund; ~~20.83 1/2~~ 20.83 1/3 percent to  
12 the ~~local boards of education in~~ Etowah County Board of  
13 Education, the Gadsden City Board of Education, and the  
14 Attalla City Board of Education, to be divided pro rata among  
15 them in accordance with the most recent average daily  
16 membership figures of the respective county or city board of  
17 education, to be used for capital outlay purposes, renovation,  
18 and repairs and to preserve teacher units under the State  
19 Foundation Program; 33.33 1/3 percent to the general fund of  
20 the municipality; 25.00 percent to the Etowah County General  
21 Fund to be used for capital outlay purposes, renovation, and  
22 repairs and to preserve teacher units ~~under the State~~  
23 ~~Foundation Program~~.

24 "d. For beer delivered for retail sale outside the  
25 city or town limits, but within the police jurisdiction of a

1 municipality not having a board of education, all ~~such~~ of the  
2 proceeds shall be distributed according to the following  
3 percentages: 16.66  $\frac{2}{3}$  percent to the general fund of the  
4 municipality; 20.83  $\frac{1}{3}$  percent to the ~~local boards of~~  
5 ~~education in~~ Etowah County Board of Education, the Gadsden  
6 City Board of Education, and the Attalla City Board of  
7 Education, to be divided pro rata among them in accordance  
8 with the most recent average daily membership figures of the  
9 respective county or city board of education, to be used for  
10 capital outlay purposes, renovation, and repairs and to  
11 preserve teacher units ~~under the State Foundation Program;~~  
12 25.00 percent to the Etowah County Board of Education to be  
13 used for capital outlay purposes, renovation, and repairs and  
14 to preserve teacher units ~~under the State Foundation Program;~~  
15 37.50 percent to the Etowah County General Fund.

16 "e. For beer delivered for retail sale in locations  
17 which are within the boundaries of Etowah County, Alabama, but  
18 not within the corporate limits or police jurisdiction of any  
19 municipality, all ~~such~~ of the proceeds shall be distributed  
20 according to the following percentages: 20.83  $\frac{1}{3}$  percent to  
21 the ~~local boards of education in~~ Etowah County Board of  
22 Education, the Gadsden City Board of Education, and the  
23 Attalla City Board of Education, divided in accordance with  
24 the most recent average daily membership figures of the  
25 respective county or city board of education to be used for

1 capital outlay purposes, renovation, or repairs and to  
2 preserve teacher units ~~under the State Foundation Program;~~  
3 25.00 percent to the Etowah County Board of Education, to be  
4 used for capital outlay purposes, renovation, or repairs and  
5 to preserve teacher units ~~under the State Foundation Program,~~  
6 ~~37.50 percent to the Etowah County General Fund;~~ 54.16 2/3  
7 percent to the Etowah County General Fund.

8 "f. For draft beer sold and delivered within all  
9 areas in Etowah County, all proceeds shall be distributed  
10 according to the following percentage: 83.33 1/3 percent to  
11 ~~the local boards of education in Etowah County~~ Board of  
12 Education, the Gadsden City Board of Education, and the  
13 Attalla City Board of Education, to be divided pro rata among  
14 them in accordance with the most recent average daily  
15 membership figure of the respective county or city board of  
16 education to be used for capital outlay purposes, renovation,  
17 and repairs and to preserve teacher units ~~under the State~~  
18 ~~Foundation Program;~~ 16.66 2/3 percent to municipalities in  
19 Etowah County within which draft beer is sold at retail, to be  
20 divided among them pro rata according to the population."

21 Section 2. The provisions of this act are remedial  
22 and curative to clarify the legislative intent of the law in  
23 accordance with the longstanding construction of Etowah County  
24 and shall be retroactive to October 1, 2017.

1                   Section 3. This act shall be retroactive to October  
2           1, 2017, following its passage and approval by the Governor,  
3           or its otherwise becoming law.

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President and Presiding Officer of the Senate

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Speaker of the House of Representatives

SB168  
Senate 11-MAR-21  
I hereby certify that the within Act originated in and passed  
the Senate.

Patrick Harris,  
Secretary.

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House of Representatives  
Passed: 27-APR-21

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By: Senator Jones