

1 HB43
2 173270-2
3 By Representative Hill
4 RFD: Economic Development and Tourism
5 First Read: 07-FEB-17
6 PFD: 01/12/2017

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8 SYNOPSIS: Currently, there is a uniform beer tax on
9 beer or malt or brewed beverages sold in Alabama.

10 This bill would provide that a portion of
11 the proceeds of the uniform beer tax paid to St.
12 Clair County for the benefit of libraries or
13 bookmobiles in the county would be distributed to
14 the libraries or bookmobiles as determined by the
15 St. Clair County Commission.

16
17 A BILL
18 TO BE ENTITLED
19 AN ACT

20
21 To amend Section 28-3-190, Code of Alabama 1975, to
22 provide that a portion of the proceeds of the uniform beer tax
23 paid to St. Clair County for the benefit of libraries or
24 bookmobiles in the county would be distributed to the
25 libraries or bookmobiles as determined by the St. Clair County
26 Commission.

27 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. Section 28-3-190, Code of Alabama 1975,
2 is amended to read as follows:

3 "§28-3-190.

4 "(a) Levy. In addition to the excise tax levied by
5 Article 5A of Chapter 3 of this title and the licenses
6 provided for by Chapter 3A of this title and by Section
7 28-3-194, and any acts amendatory thereof, supplementary
8 thereto or substituted therefor, and municipal and county
9 licenses, there is hereby levied a privilege or excise tax on
10 every person licensed under the provisions of Chapter 3A who
11 sells, stores, or receives for the purpose of distribution, to
12 any person, firm, corporation, club, or association within the
13 State of Alabama any beer. The tax levied hereby shall be
14 measured by and graduated in accordance with the volume of
15 sales by such person of beer, and shall be an amount equal to
16 one and six hundred twenty-five thousands cents (1.625 cents)
17 for each four fluid ounces or fractional part thereof.

18 "(b) Collection. The tax levied by subsection (a) of
19 this section shall be added to the sales price of all beer
20 sold, and shall be collected from the purchasers. It shall be
21 unlawful for any person who is required to pay the tax in the
22 first instance to fail or refuse to add to the sales price and
23 collect from the purchaser the required amount of tax, it
24 being the intent and purpose of this provision that the tax
25 levied is in fact a tax on the consumer, with the person,
26 firm, corporation, club or association who pays the tax in the

1 first instance acting merely as an agent of the county or
2 municipality for the collection and payment of the tax.

3 "The tax levied by subsection (a) of this section
4 shall be collected by a return in the form as prescribed or
5 approved by the collection authority of the county or
6 municipality, which shall be filed by the wholesaler with the
7 wet county and wet municipality where sold postmarked not
8 later than the 15th day of the month following the month
9 during which the beer is sold, which return shall be
10 accompanied by the remittance of the tax due; provided, where
11 the taxes are timely paid, the tax due shall be discounted by
12 two and one-half percent, which discount shall, subject to the
13 provisions of Section 28-3-195, be retained by the wholesaler
14 for collecting the tax.

15 "The county and municipality each shall have the
16 authority to inspect, examine and audit the books and records
17 of any person, firm, corporation, club, or association who
18 sells, stores, or receives for the purpose of distribution,
19 any beer, to determine the accuracy of any return required to
20 be filed with it.

21 "The county shall have the authority to require any
22 beer wholesaler not having a place of business within that
23 county, who makes any sale, distribution or delivery of beer
24 within the county to first obtain a permit from the beer tax
25 collection authority of the county collecting the tax levied
26 by this article.

1 "The county and municipality shall have the
2 authority to require any wholesale beer licensee, who sells,
3 distributes or delivers beer within the county, to file with
4 the tax collection authority a bond in the penal sum not to
5 exceed twice the amount of the average monthly tax due by the
6 licensee to such authority estimated by such tax collection
7 authority, conditioned upon the payment of the tax on beer
8 levied by this article to become due by the licensee.

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

12 "(1) Except as hereinafter provided in subdivision
13 (2) or (3) of this subsection (c), one and six hundred
14 twenty-five thousandths cents (1.625 cents) per four fluid
15 ounces or fractional part thereof shall be paid by wholesale
16 licensees on their sales either into the treasury of the wet
17 municipality in which the beer was sold or delivered by a
18 wholesaler to a retailer within its corporate limits, or,
19 where sold outside the corporate limits of any municipality,
20 into the treasury of the wet county in which the beer was sold
21 or delivered by the wholesaler to a retailer.

22 "(2) Provided, however, such tax shall otherwise be
23 paid and disposed of in the following counties, as hereinafter
24 set forth:

25 "a. Autauga County: The entire amount of the tax
26 collected on sales outside of the area comprised by the
27 corporate limits and police jurisdictions of the Cities of

1 Prattville and Autaugaville shall be paid to the Autauga
2 County Commission. Outside the corporate limits but within the
3 police jurisdictions of the municipalities, two-thirds of the
4 amount of the tax shall be paid to the county commission and
5 one-third shall be paid to the respective municipality. Within
6 the actual corporate limits of Autaugaville and Prattville,
7 two-thirds of the tax shall be paid to the governing body of
8 the respective municipality and one-third shall be paid to the
9 county commission.

10 "b. Baldwin County: The taxes shall be paid as
11 follows:

12 "1. All the taxes collected on sales within the
13 corporate limits of any municipality shall be paid to the
14 municipality.

15 "2. One-half the taxes collected on sales within the
16 police jurisdiction of any municipality shall be paid to the
17 municipality and the remaining one-half shall be paid to the
18 county.

19 "3. All of the taxes on sales outside the corporate
20 limits of any municipality and outside of any police
21 jurisdiction shall be paid to the local board of education
22 with the funds to be used for capital outlay, maintenance of
23 existing buildings and instructional materials.

24 "c. Calhoun County: The entire amount of the tax
25 shall be collected by the Calhoun County Probate Judge and
26 paid to the Calhoun County Commission. All such taxes, after
27 first reimbursing the county general fund for expenses

1 incurred in administration and enforcement of the tax, shall
2 be distributed as follows:

3 "1. Six-ninths of the total amount of the tax shall
4 be turned over by it to the custodian of county school funds.
5 The county board of education shall immediately divide the
6 funds with the city boards of education within the county on
7 the same basis as the total calculated costs of the Foundation
8 Program for the local boards of education within the county.

9 "2. One-ninth of the total amount of the tax or
10 \$150,000.00, whichever is greater, shall be paid to the
11 Calhoun County Economic Development Council.

12 "3. The balance of the total amount of the tax shall
13 be distributed to certain municipalities as follows:

14	Anniston	28 1/2 %
15	Oxford	21 1/2 %
16	Jacksonville	28%
17	Piedmont	17%
18	Hobson City	2%
19	Ohatchee	2%
20	Weaver	1%

21 "4. All reference in the general bill to county or
22 municipalities shall apply to the probate judge or his
23 designated agent in Calhoun County.

1 "d. Chambers County: The entire amount of the tax
2 shall be paid to the Chambers County Commission or like
3 governing body of Chambers County, which, after the payment of
4 all cost of collection and enforcement, shall distribute the
5 net proceeds as follows:

6 "1. Fifty percent be prorated among the local boards
7 of education for educational purposes on the basis of the
8 previous year's net enrollment of pupils;

9 "2. Fifty percent be prorated among the Chambers
10 County Commission General Fund and the municipalities within
11 the county, with each municipality receiving the amount that
12 its population bears to the entire population of the county,
13 and the general fund of the county receiving the amount that
14 the population of the county outside the corporate limits of
15 the municipalities bears to the entire population of the
16 county according to the latest federal census. In the event of
17 the incorporation of any new municipalities, the proration
18 shall be based on the official population of the municipality
19 at the time of incorporation. Any annexation shall accrue to
20 the city annexing according to the population annexed.

21 "3. Fifteen percent of the amount prorated to the
22 county general fund in subparagraph 2 of this paragraph shall
23 be prorated among the fire and rescue squads located within
24 the county.

25 "e. Choctaw County: The entire amount of tax shall
26 be paid to the probate judge and, after reimbursement of two
27 and one-half percent for services distributed as follows:

1 "1. One-ninth to the county general fund from which
2 \$7,000.00 shall be credited to:

3 "(i) One-third to the Choctaw County Rescue Squad.

4 "(ii) One-third to the Choctaw County Historical
5 Society.

6 "(iii) One-third to the Choctaw County Library
7 System.

8 "2. Of remainder, \$20,000.00 to Choctaw County Board
9 of Education.

10 "3. Remainder up to \$90,000.00 to the county and
11 municipalities on the basis of population.

12 "4. Of revenue in excess of \$90,000.00, 20 percent
13 to the county board of education and remainder to the county
14 and municipalities on the basis of population.

15 "f. Colbert County: One cent per twelve fluid ounces
16 or fractional part thereof on all beer sold, within the county
17 shall be paid to the probate judge and the proceeds shall be
18 distributed by him or her as follows:

19 "Two-fifths to the hospital fund of the county;

20 "One-fifth to the county board of education for the
21 benefit of the schools outside of the Cities of Sheffield and
22 Tuscumbia;

23 "One-tenth to the Tuscumbia Board of Education for
24 the benefit of the schools of the City of Tuscumbia;

25 "One-tenth to the Sheffield Board of Education for
26 the benefit of the schools of Sheffield; and

27 "One-fifth to the general fund of the county.

1 "For such services, the probate judge shall be
2 entitled to commissions of two and one-half percent of all
3 taxes collected.

4 "The remainder of the tax shall be paid to the
5 municipalities where sold.

6 "g. Conecuh County: The entire amount of the tax
7 shall be paid to the Treasurer of Conecuh County, who, after
8 first reimbursing the county general fund for all expenses
9 incurred in the administration and enforcement of the tax,
10 shall distribute the remainder of the proceeds of the tax as
11 follows: one-third to be prorated between the municipalities
12 of Evergreen, Repton and Castleberry upon the basis of their
13 respective populations; one-third to be paid over to the
14 general fund of the county; and one-third to be paid to the
15 Conecuh County Board of Education to be expended for
16 educational purposes.

17 "h. Coosa County: The tax proceeds shall be paid by
18 wholesalers as follows:

19 "1. One cent per container sold within the corporate
20 limits of the municipalities within the county shall be paid
21 directly to the municipalities where sold.

22 "2. The remainder of the tax shall be paid to the
23 Coosa County Commission and shall be distributed as follows:

24 "(i) Fifty percent shall be deposited in the public
25 school fund of the county to be used solely for public school
26 purposes of Coosa County.

1 "(ii) Fifty percent shall be deposited in the
2 general fund of the county for general purposes of the county.

3 "i. Dale County: Any law to the contrary
4 notwithstanding, in Dale County, the proceeds of the beer tax
5 collected pursuant to this article shall be paid to the county
6 commission and distributed as follows:

7 "1. 44.17 percent to the Dale County Commission;

8 "2. The remaining 55.83 percent of the tax shall be
9 distributed to each municipality according to beer sales in
10 its respective corporate limits.

11 "j. Dallas County: The entire amount of the tax
12 collected on sales outside of the area comprised by the
13 corporate limits and police jurisdiction of the City of Selma
14 shall be paid to the Dallas County Commission, except that the
15 entire tax collected on beer sales inside the corporate limits
16 and police jurisdiction of the Town of Orrville shall be paid
17 as follows: 72.23 percent shall be paid to the town and 27.77
18 percent shall be paid to the Dallas County Commission.

19 "The tax collected on sales inside the corporate
20 limits of the City of Selma and its police jurisdiction shall
21 be paid as follows: 72.23 percent to be paid to the city and
22 its board of education, with one-third of such 72.23 percent
23 to be paid to the city and two-thirds of such 72.23 percent to
24 be paid to the city board of education (the Board of Education
25 of the City of Selma); and 27.77 percent to be paid to the
26 Dallas County Commission.

1 "k. Elmore County: The entire amount of tax shall be
2 paid to the Elmore County Commission or other governing body
3 of Elmore County and the net revenue, after first reimbursing
4 the county general fund for all expenses incurred in the
5 administration and enforcement of the tax, shall be
6 distributed as follows: One-half of the net revenue from the
7 tax shall be paid to Elmore County Board of Education;
8 one-half the tax collected on sales inside the corporate
9 limits of any municipality within the county and one-fourth of
10 the taxes collected on sales made within the police
11 jurisdiction of any municipality in the county shall be paid
12 to such municipality; and the balance shall be paid into the
13 Elmore County General Fund.

14 "l. Escambia County: The entire amount of tax shall
15 be paid to the Judge of Probate of Escambia County and the net
16 revenue, after first reimbursing the county general fund for
17 all expenses incurred in the administration and enforcement of
18 the tax, shall be distributed, as follows: Two and one-half
19 percent to the judge of probate; 60 percent of the remainder
20 to be prorated among the municipalities within the county upon
21 the basis of their respective populations; and 40 percent of
22 the remainder to be prorated among the local boards of
23 education for educational purposes on the basis of the
24 previous year's net enrollment of pupils.

25 "m. Etowah County: The entire amount of tax shall be
26 paid to the Etowah County Commission and the net revenue,
27 after first reimbursing the county general fund for all

1 expenses incurred in the administration and enforcement of the
2 tax, shall be distributed, as follows:

3 "1. For beer delivered for retail sale within the
4 corporate limits of a municipality having a board of
5 education, all such proceeds shall be distributed according to
6 the following percentages: 20.83 1/3 percent to the Etowah
7 County General Fund; 20.38 1/3 percent to the local boards of
8 education of Etowah County, to be divided pro rata among them
9 in accordance with the most recent average daily membership
10 figures, to be used only for capital outlay purposes,
11 renovation and repairs; 58.33 1/3 percent to the general fund
12 of the municipality.

13 "2. For beer delivered for retail sale outside the
14 city or town limits, but within the police jurisdiction, of a
15 municipality having a board of education, all such proceeds
16 shall be distributed according to the following percentages:
17 12.50 percent to the Etowah County Board of Education, to be
18 used for capital outlay purposes, renovation and repairs;
19 20.83 1/3 percent to the local boards of education in Etowah
20 County to be divided pro rata among them in accordance with
21 the most recent average daily membership figures, to be used
22 for capital outlay purposes, renovation, and repairs; 29.16
23 2/3 percent to the general fund of the municipality; 37.50
24 percent to the Etowah County General Fund.

25 "3. For beer delivered for retail sale within the
26 city or town limits of a municipality not having a board of
27 education, all such proceeds shall be distributed according to

1 the following percentages: 20.83 1/3 percent to the Etowah
2 County General Fund; 20.83 1/3 percent to the local boards of
3 education in Etowah County, to be divided pro rata among them
4 in accordance with the most recent average daily membership
5 figures, to be used for capital outlay purposes, renovation
6 and repairs; 33.33 1/3 percent to the general fund of the
7 municipality; 25.00 percent to the Etowah County Board of
8 Education to be used for capital outlay purposes, renovation
9 and repairs;

10 "4. For beer delivered for retail sale outside the
11 city or town limits, but within the police jurisdiction of a
12 municipality not having a board of education, all such
13 proceeds shall be distributed according to the following
14 percentages: 16.66 2/3 percent to the general fund of the
15 municipality; 20.83 1/3 percent to the local boards of
16 education within Etowah County to be divided pro rata among
17 them in accordance with the most recent average daily
18 membership figures, to be used for capital outlay purposes,
19 renovation and repairs; 25.00 percent to the Etowah County
20 Board of Education, to be used for capital outlay purposes,
21 renovation and repairs, 37.50 percent to the Etowah County
22 General Fund.

23 "5. For beer delivered for retail sale in locations
24 which are within the boundaries of Etowah County, Alabama, but
25 not within the corporate limits or police jurisdiction of any
26 municipality, all such proceeds shall be distributed according
27 to the following percentages: 20.83 1/3 percent to the local

1 boards of education in Etowah County divided in accordance
2 with the most recent average daily membership figures to be
3 used for capital outlay purposes, renovation or repairs; 25.00
4 percent to the Etowah County Board of Education, to be used
5 for capital outlay purposes, renovation or repairs; 54.16 2/3
6 percent to the Etowah County General Fund.

7 "6. For draft beer sold and delivered within all
8 areas in Etowah County, all proceeds shall be distributed
9 according to the following percentage: 83.33 1/3 percent to
10 the local boards of education in Etowah County to be divided
11 pro rata among them in accordance with the most recent average
12 daily membership figure to be used for capital outlay
13 purposes, renovation and repairs; 16.66 2/3 percent to the
14 municipalities in Etowah County within which draft beer is
15 sold at retail, to be divided among them pro rata according to
16 the population.

17 "n. Greene County: The entire amount of the tax
18 shall be paid to the Judge of Probate of Greene County and
19 distributed by him or her as follows: two and one-half percent
20 to the probate judge as commission for collection and
21 administration; two-fifths of the remainder to the general
22 fund of the county; two-fifths of the remainder to the county
23 board of education; and one-fifth prorated among the
24 municipalities within the county upon the basis of their
25 respective populations.

26 "o. Hale County: The entire amount of tax shall be
27 paid to the Hale County Commission or like governing body of

1 Hale County and the net revenue, after first reimbursing the
2 county general fund for all expenses incurred in the
3 administration and enforcement of the tax, shall be prorated
4 among the county and municipalities therein upon the basis of
5 their respective populations.

6 "p. Jefferson County: The tax as provided in
7 subsection (a) of this section shall be paid by wholesalers to
8 the Director of Revenue of Jefferson County. The tax received
9 by the Director of Revenue shall be divided into Funds A, B
10 and C. Fund A shall receive four-ninths of the tax received;
11 Fund B shall receive two-ninths of the tax received; and Fund
12 C shall receive three-ninths of the tax received. Funds A, B
13 and C shall be distributed by the Director of Revenue on a
14 monthly basis as follows:

15 "1. Two percent of the net tax collected and placed
16 in Fund A shall be paid to the general treasury of the county
17 for the collection and distribution of the tax, and for the
18 enforcement of the provisions of this article. The remaining
19 amount in Fund A shall be distributed as follows:

20 "(i) Two-eighths shall be paid to the county board
21 of education for the payment of salaries of public school
22 teachers.

23 "(ii) Three-eighths shall be retained in the general
24 treasury of the county.

25 "(iii) Three-eighths shall be distributed to the
26 incorporated municipalities within the county upon the basis

1 of their respective populations, according to the federal
2 census at the time the distribution is made.

3 "2. Fund B shall be distributed to the
4 municipalities in the county on the basis of the percentage of
5 the beer taxed which was delivered to a retailer within the
6 respective corporate limits of each municipality in the
7 county.

8 "3. Fund C shall be distributed as follows:

9 "(i) Fifty percent, or \$2,000,000.00 annually,
10 whichever is the greater, shall be paid to the
11 Birmingham-Jefferson County Transit Authority or its
12 successor.

13 "(ii) The balance shall be divided between the
14 county and the incorporated municipalities within the county
15 upon a population basis with the municipal share determined by
16 the respective populations of the municipalities, and the
17 county share by the population of the unincorporated areas
18 thereof, according to the last federal census at the time the
19 distribution is made.

20 "(iii) Of the total amount of the county share, five
21 percent shall be allocated for fire protection and paramedic
22 services and equipment in fire districts in the unincorporated
23 areas of the county. Such distribution shall be made to each
24 such fire district on a pro rata basis that the number of
25 homes and businesses served in that district bears to the
26 total number of homes and businesses served in all such fire
27 districts in the unincorporated areas.

1 "q. Lee County: The entire amount of tax shall be
2 paid to the Lee County Commission or like governing body of
3 Lee County and shall be distributed to the custodian of the
4 county school fund, the custodian of the Opelika City School
5 Fund and the custodian of the Auburn City School Fund on the
6 same basis as the total calculated costs of the Foundation
7 Program for the local boards of education within the county.
8 Provided however that any subsidy received shall be paid to
9 the City of Auburn.

10 "r. Lowndes County: The tax proceeds shall be paid
11 by wholesalers as follows:

12 "1. One cent shall be distributed to municipalities
13 in the following manner:

14 "(i) One-third to municipalities that have an
15 existing beer tax distributed on a population basis.

16 "(ii) Two-thirds to go to all municipalities
17 including those that have an existing beer tax distributed on
18 a population basis.

19 "2. One cent to be distributed as follows:

20 "(i) One-twelfth to the county board of education
21 and three-twelfths to the probate judge for services rendered.

22 "(ii) Two-thirds to the county commission for the
23 performance of services.

24 "3. The remainder to be equally divided between the
25 public school fund and the juvenile service trust fund
26 account.

1 "s. Macon County: The entire amount of tax shall be
2 paid to the Macon County Commission or like governing body of
3 Macon County and the net revenue, after first reimbursing the
4 county general fund for all expenses incurred in the
5 administration and enforcement of the tax, shall be
6 distributed by it as follows: Six-twelfths of the net proceeds
7 shall be paid into the general fund of the county to be used
8 for governmental purposes of the county as other moneys in the
9 general fund; four-twelfths shall be apportioned and
10 distributed to the City of Tuskegee and shall be deposited
11 into its general fund to be used for governmental purposes of
12 the city as other moneys in the general fund of the city are
13 used; one-twelfth shall be apportioned and distributed to the
14 Town of Notasulga and deposited into the general fund of the
15 town to be used for governmental purposes of the town as are
16 other moneys in the general fund of the town; one-twelfth
17 shall be apportioned and distributed to the Town of Franklin
18 and deposited into the general fund of the town to be used for
19 governmental purposes of the town as are other moneys in the
20 general fund of the town.

21 "t. Madison County: The proceeds of the tax shall be
22 paid by wholesalers to the county commission or like governing
23 body and shall be distributed as follows:

24 "1. One-eighteenth to the county general fund.

25 "2. The remainder of the tax shall be distributed to
26 the municipality where sold, including its police
27 jurisdiction. Provided, however, that the following

1 municipalities shall receive a dollar amount no less than the
2 dollar amount actually received during the base year 1982:

3 "Gurley

4 "New Hope

5 "Owens Crossroads

6 "Triana

7 "Madison

8 "u. Marengo County: The entire amount of the tax
9 shall be paid to the Probate Judge of Marengo County, who
10 shall receive two and one-half percent of all taxes collected
11 as compensation for administering this article and the
12 remainder of the net revenue, after first reimbursing the
13 county general fund for all expenses incurred in the
14 administration and enforcement of the tax, shall be
15 distributed by him or her as follows: The municipalities shall
16 receive the taxes paid on all sales within the corporate
17 limits and police jurisdiction of each municipality, and the
18 county shall receive the tax on all sales made outside the
19 corporate limits and police jurisdictions of all
20 municipalities within the county.

21 "v. Mobile County: The entire amount of tax shall be
22 paid to the License Commissioner of Mobile County and the net
23 revenue, after first reimbursing the county general fund for
24 all expenses incurred in the administration and enforcement of
25 the tax, shall be distributed by him or her as follows:
26 One-half to the governing body of the municipality where the
27 malt or brewed beverages are sold within its corporate limits;

1 and the remainder to the Board of School Commissioners of
2 Mobile County.

3 "w. Perry County: The tax shall be paid to the
4 county governing body and be distributed as follows:

5 "1. Except as hereinafter provided in subparagraph 2
6 of this paragraph, the proceeds shall be distributed as
7 follows:

8 "(i) The taxes collected on sales within the
9 corporate limits of the Municipality of Marion shall be paid
10 to the municipality.

11 "(ii) The taxes collected on sales within the
12 corporate limits of the Municipality of Uniontown shall be
13 paid to the municipality.

14 "(iii) The taxes collected on sales outside the
15 police jurisdiction of a municipality and outside the
16 corporate limits of any municipality shall be retained by the
17 county.

18 "(iv) The taxes collected on sales outside of a
19 municipality's corporate limits but within the municipality's
20 police jurisdiction shall be distributed in the following
21 manner:

22 "Three-fourths of the tax proceeds shall be retained
23 by the county.

24 One-fourth of the tax proceeds shall be paid to the
25 municipality controlling the police jurisdiction.

26 "2. Until the conditions set forth in this
27 subparagraph 2 have been satisfied, one-ninth shall be

1 deducted from each of the foregoing distributions and retained
2 by Perry County and earmarked for the purpose of purchasing
3 mechanical voting machines with lever action and curtain and
4 creating an election expense fund in the amount of \$20,000.00.
5 The voting machines shall be purchased by May 1, 1982, and the
6 election expense fund shall be used to pay board of registrars
7 members' compensation and for election supplies and materials,
8 election handling, storage and other expense. When the cost of
9 the voting machines and election expense fund have been
10 collected by the county, the right to deduct pursuant to this
11 subparagraph 2 shall expire and the entire proceeds shall be
12 distributed pursuant to and in accordance with subparagraph 1
13 hereof.

14 "x. Russell County: The taxes shall be paid and
15 distributed as follows:

16 "1. Payment of taxes collected by wholesalers.

17 "(i) All the taxes collected on sales within the
18 corporate limits of the Municipality of Phenix City shall be
19 paid to the municipality.

20 "(ii) All the taxes collected on sales within the
21 corporate limits of the Municipality of Hurtsboro shall be
22 paid to the municipality.

23 "(iii) One-half the taxes collected on sales within
24 the police jurisdiction of Phenix City and Hurtsboro shall be
25 paid to the respective municipality and the remaining one-half
26 shall be paid to the county.

1 "(iv) All of the taxes on sales outside the
2 corporate limits of any municipality and outside of any police
3 jurisdiction shall be paid to the county.

4 "2. Distribution of county proceeds. All such taxes,
5 after first reimbursing the county general fund for all
6 expenses incurred in administration and enforcement of the
7 tax, shall be used equally for the county school system and
8 the county general fund. Of the moneys going to the county
9 general fund, half of the amount shall be distributed to the
10 volunteer fire departments in Russell County on a per
11 department basis, who are recognized as legal fire districts.

12 "y. St. Clair County: The entire amount of tax shall
13 be paid to the St. Clair County Commission or like governing
14 body of St. Clair County and the net revenue, after
15 reimbursing the county general fund for all expenses incurred
16 in the administration and enforcement of the tax, shall be
17 distributed by it as follows: One-third cent per four fluid
18 ounces or fraction thereof to the governing body of each
19 municipality where beer is sold within its corporate limits
20 and one-sixth cent per four fluid ounces or fraction thereof
21 to the governing body of each municipality where beer is sold
22 within its police jurisdiction; the remainder to be
23 distributed as follows: 25 percent to be paid to the Road and
24 Building Fund of the General Fund of St. Clair County, which
25 money shall be used for the operation of the St. Clair County
26 Road Department, in the building and maintenance of all public
27 roads and bridges in the county; 20.83 1/3 percent of the

1 remainder to the St. Clair County Board of Education; 8.33 1/3
2 percent of the remainder to the St. Clair County ~~Library Board~~
3 ~~to be used by the board~~ Commission for the use of libraries
4 and/or ~~book mobiles~~ bookmobiles throughout the county, as
5 determined by the St. Clair County Commission; and 45.83 1/3
6 percent to the General Fund of St. Clair County to be
7 disbursed by the St. Clair County governing body as other
8 funds of the county are disbursed.

9 "z. Shelby County: The entire amount of tax shall be
10 paid to the Shelby County Commission or like governing body of
11 Shelby County to the credit of its county general fund and the
12 net revenue, after first reimbursing the county general fund
13 for all expenses incurred in the administration and
14 enforcement of the tax, shall be disbursed as follows:
15 Two-ninths of the net proceeds of such tax shall be paid to
16 the Shelby County Board of Education; three-ninths of the net
17 proceeds of such tax shall, on or before the 25th day of each
18 month, be paid to the municipalities of Shelby County in the
19 same ratio as the population of each municipality bears to the
20 total population of all municipalities in Shelby County;
21 two-ninths shall be paid into the Shelby County Law
22 Enforcement Personnel Board Fund to be used for the purposes
23 set forth in Act No. 79-524, Acts of Alabama 1979; and the
24 remaining two-ninths of the net proceeds shall remain in the
25 Shelby County General Fund to be disbursed by the county
26 governing body.

1 "aa. Sumter County: The entire proceeds of the tax
2 shall be paid to the county treasurer. After the payment of
3 all cost of collection and enforcement of the tax, the
4 treasurer shall pay into the general fund of each incorporated
5 municipality four-ninths of the revenue produced within the
6 corporate limits of the municipality and the remainder shall
7 be paid into the general fund of the county, from which
8 \$7,000.00 shall be credited to a legislative delegation fund
9 to be controlled by the legislative delegation of Sumter
10 County.

11 "bb. Talladega County: The tax shall be paid to the
12 probate judge and, after deduction of all expenses of
13 collecting and administering the tax, the proceeds of the tax
14 shall be distributed as follows: After determining net revenue
15 received in the base year (county plus all municipalities),
16 distribution of future revenue to each entity presently
17 receiving beer tax distributions shall be in the same
18 proportion as each entity's revenue to the total net revenue
19 was during the base year.

20 "The following entities shall be entitled to a share
21 of beer tax revenue:

- | | |
|-------------------------------------|------------------------------------|
| 22 Talladega County | Community of Munford |
| 23 Talladega County Board | Community of Eastaboga |
| 24 of Education | North Talladega County Association |
| 25 City of Talladega | for Retarded Citizens, Inc. |

1 City of Sylacauga South Talladega County Association
2 City of Childersburg for Retarded Citizens, Inc.
3 City of Lincoln

4 "Provided, however, that from the county share, the
5 sum of \$6,500.00 shall be spent as follows:

6 "1. The sum of \$1,500.00 per annum shall be spent in
7 the unincorporated community of Eastaboga for public projects
8 for the benefit of the community;

9 "2. The sum of \$2,500.00 per annum shall be spent in
10 the unincorporated community of Munford to provide rural
11 health care in the existing rural health clinic in the
12 community; and

13 "3. The sum of \$2,500.00 per annum shall be spent in
14 the unincorporated community of Munford for youth activities,
15 including the construction, improvement, lighting and
16 maintenance of athletic playing fields.

17 "The North and South Talladega County Associations
18 for Retarded Citizens, Inc. shall receive from the county the
19 same proportion of revenue received during the base year
20 (1982).

21 "Provided further, that the Talladega County Board
22 of Education shall divide its share of the beer tax revenue
23 between itself and the city boards of education now existing
24 within the county on the same basis as the total calculated

1 costs of the Foundation Program for the local boards of
2 education within the county.

3 "cc. Tallapoosa County: The tax, after converting
4 all sales to cases equivalent to 24 12-ounce containers and
5 after deducting the two and one-half percent discount
6 authorized by this article, shall be paid by wholesalers as
7 follows:

8 "1. Two cents per equivalent 12-ounce container sold
9 or delivered to retail licensees within the county shall be
10 paid to the custodian of public school funds of Tallapoosa
11 County and shall be used and expended for public school
12 purposes. Such funds shall be apportioned among the local
13 boards of education on the same basis as the total calculated
14 costs of the Foundation Program for the local boards of
15 education within the county.

16 "2. The remainder of the tax shall be paid to the
17 county commission or like governing body and distributed as
18 follows:

19 "56.4 percent to Alexander City

20 "43.6 percent to the county for distribution, based
21 on sales, either into the treasury of the municipalities
22 (except Alexander City) in which the beer was sold or
23 delivered by a wholesaler to a retailer within its corporate
24 limits, or, where sold outside the corporate limits of any
25 municipality into the treasury of the county.

1 "3. Any subsidy received under the provisions of
2 this article shall be distributed as provided for in
3 subparagraph 2 above.

4 "dd. Tuscaloosa County:

5 "1. Forty-five percent of the tax shall be paid to
6 the Probate Judge of Tuscaloosa County and shall by him or her
7 be distributed in the same manner as provided in Act 556 of
8 the 1953 Regular Session of the Alabama Legislature; and 55
9 percent shall be paid to the Probate Judge of Tuscaloosa
10 County and shall by him or her be distributed in accordance
11 with Act 81-739 of the 1981 Regular Session of the Alabama
12 Legislature.

13 "2. Any subsidy received by Tuscaloosa County
14 pursuant to Section 28-3-196 shall be paid and distributed
15 among the county, municipalities and the Tuscaloosa County
16 Parks and Recreation Authority in accordance with the ratio of
17 any net revenue loss of each such entity to the total subsidy
18 paid to the county.

19 "ee. Wilcox County: The entire tax revenue shall be
20 paid to the Wilcox County Commission or like governing body of
21 Wilcox County and disbursed as follows: Two and one-half
22 percent of the gross tax receipts to be paid as to the Probate
23 Judge of Wilcox County as a fee for the administration and
24 enforcement; the remainder shall be disbursed as follows: 50
25 percent to be prorated between the incorporated municipalities
26 in Wilcox County upon the basis of their respective
27 populations; and 50 percent to be paid over to the general

1 fund of the county. Provided, however, prior to the
2 distribution provided for in this subsection, the sum of
3 \$400.00 per month shall be paid to the Wilcox County Civil
4 Defense Agency.

5 "(3) Or, such tax shall otherwise be paid and
6 disposed of in accordance with and pursuant to any local act
7 or general act of local application hereafter enacted with
8 respect to any county directing a different disposition or
9 apportionment of the proceeds of the tax.

10 "(d) (1) For all purposes of enforcement of the
11 provisions of this article, it is a prima facie presumption of
12 law that any wholesaler or jobber subject to the article has
13 accrued a liability for the taxes levied herein for the total
14 amount of alcoholic beverages handled by it during any tax
15 period under the article. The burden of proof is upon any such
16 person to prove that any such alcoholic beverages disposed of
17 in such a manner as not to become subject to the taxes imposed
18 in this article were so disposed of in such a manner. It shall
19 be the duty of any person subject to the privilege or license
20 tax imposed by this article to keep full and complete records
21 of all purchases, sales, receipts, inventories and of all
22 other matters from which the correct amount of privilege or
23 license tax to which such person is subject may be
24 ascertained; and, in the event that such person shall
25 discontinue his or her business, he or she shall not destroy
26 or dispose of such records until he or she shall have given
27 the probate judge of the county 30 days' notice in writing of

1 his or her intent to destroy or dispose of such records. The
2 failure of such person to keep such records, or his or her
3 destruction or disposition of such records without giving such
4 notice, shall constitute a misdemeanor.

5 "(2) Upon demand by the probate judge or his or her
6 authorized deputy, auditor or representative, it shall be the
7 duty of any such person subject to the privilege or license
8 tax imposed by this article to furnish such demanding person,
9 without delay, all such information as may be required for
10 determination of the correct amount of privilege or license
11 tax to which such person is subject, and to that end it shall
12 be the duty of such person to submit to such demanding person,
13 for inspection and examination, during reasonable hours, at
14 such person's place of business within the county, all books
15 of accounts, invoices, papers, reports, memoranda containing
16 entries showing the amount of purchases, sales, receipts,
17 inventories, and any other information from which the correct
18 amount of privilege or license tax to which such person is
19 subject may be determined including exhibition of bank deposit
20 books and bank statements; and any person failing or refusing
21 to submit such records for such inspection and examination
22 upon such demand, shall be guilty of a misdemeanor.

23 "(3) If any person subject to the provisions of this
24 article does not have in such person's control or possession,
25 within the county, true and intelligible books of account,
26 invoices, papers, reports or memoranda correctly showing the
27 data and information necessary for determination of the

1 correct amount of the privilege or license tax due, or if,
2 having in such person's possession or under such person's
3 control such books, invoices, papers, reports or memoranda,
4 such person shall fail or refuse to submit and exhibit the
5 same for inspection and examination as herein required, then,
6 in either event, it shall be the duty of the probate judge of
7 the county to ascertain, from such information and data as he
8 may reasonably obtain, the correct amount of license tax due
9 from such person and immediate payment of the amount of such
10 privilege or license tax shall be made.

11 "(4) All records and reports filed in the probate
12 office under this article shall be public records and shall be
13 open to inspection by any person during all probate office
14 hours.

15 "(5) The probate judge of the county shall provide
16 rules and regulations and administrative machinery for the
17 enforcement and collection of the privilege or license taxes
18 authorized by this article. Each municipality within the
19 county shall provide aid and assistance in collecting the
20 taxes herein provided for within its territory. The probate
21 judge may employ a person or persons to act as inspectors and
22 otherwise to assist in the enforcement of the provisions of
23 this article. The salary and expenses of such inspectors shall
24 be paid out of the county general fund in such manner as is
25 provided by law. Such inspectors shall have the same powers
26 relative to enforcement of the taxes hereby levied that law
27 enforcement officers employed by the Alabama Alcoholic

1 Beverage Control Board have relative to enforcing the state
2 tax on spirituous liquors and on malt and brewed beverages.
3 Any municipality in the county may also employ a special
4 alcoholic beverage law enforcement officer for such
5 municipality whose chief duty shall be enforcement of this
6 article.

7 "(6) In addition to all other records and reports
8 required under this article, each wholesale distributor shall,
9 by the twentieth day of each month, file a report with the
10 probate judge showing his or her inventory of beer on the
11 first day of the preceding month, by brand and type of
12 container, his or her inventory of beer on the last day of the
13 preceding month, an accounting for all beer broken or damaged
14 during the preceding month, proof of state authorization for
15 transfers to other wholesale distributors, and a record of all
16 beer in transit to such distributor from breweries.

17 "(7) In addition to all other records and reports
18 required under this article, each private club shall file with
19 the probate judge on or before the twentieth day of each month
20 detailed inventory of all alcoholic beverages on hand on the
21 first day and the last day of the preceding month, and a
22 record of all purchases of alcoholic beverages made by it
23 during the preceding month.

24 "(8) In addition to all other reports and records
25 required under this article, each retail beer seller shall
26 file with the probate judge on or before the twentieth day of

1 each month a detailed inventory of all beer on hand on the
2 first day and the last day of the preceding month.

3 "(9) The license of any wholesale distributor,
4 private club, or retail seller failing or refusing to file the
5 reports shall be suspended forthwith by the probate judge
6 pending receipt of such report.

7 "(e) The tax herein levied is exclusive and shall be
8 in lieu of all other or additional local taxes and licenses,
9 county or municipal, imposed on or measured by the sale or
10 volume of sale of beer; provided that nothing herein contained
11 shall be construed to exempt the retail sales of beer from the
12 levy of a tax on general retail sales by the county or
13 municipality in the nature of, or in lieu of, a general sales
14 tax."

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