

1 SB304
2 181711-3
3 By Senator Brewbaker (N & P)
4 RFD: Local Legislation
5 First Read: 14-MAR-17

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Montgomery County; levying a sales tax
14 on the retail and wholesale price of all spirituous or vinous
15 liquors sold in the county, and providing for disposition of
16 the proceeds.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. Pursuant to the authority granted in
19 Section 104 of the Constitution of Alabama of 1901, in
20 Montgomery County, there is hereby levied and shall be
21 collected a sales tax at the rate of five percent upon the
22 wholesale and retail price, excluding taxes, of spirituous or
23 vinous liquors sold at retail or wholesale in the county by
24 the Alcoholic Beverage Control Board, its stores, or its
25 successors or assigns. The county tax herein levied shall be
26 collected by the board, its successors, or assigns, from the
27 wholesale and retail purchaser at the time the wholesale or

1 retail price is paid. The tax shall be collected as are other
2 taxes on alcoholic beverages and deposited into the county
3 general fund to be distributed to the Montgomery County
4 district attorney's office, district attorney fund, for the
5 operation of the office. The Alcoholic Beverage Control Board
6 may withhold five percent of the tax collected under this act
7 for costs for administration and collection not to exceed two
8 thousand dollars (\$2,000) per year.

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