

1 SB312
2 181667-2
3 By Senator Whatley (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 Lee County; levying a sales tax on the
14 retail and wholesale price of all spirituous or vinous liquors
15 sold in the county, and providing for disposition of the
16 proceeds from the sales taxes.

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 Lee
20 County, there is hereby levied and shall be collected a sales
21 tax at the rate of five percent upon the wholesale and retail
22 price, excluding taxes, of spirituous or vinous liquors sold
23 at retail or wholesale in the county by the Alcoholic Beverage
24 Control Board, its stores, or its successors or assigns. The
25 county tax herein levied shall be collected by the board, its
26 successors, or assigns, from the wholesale and retail
27 purchaser at the time the wholesale or retail price is paid.

1 The tax shall be collected as are other taxes on alcoholic
2 beverages and deposited into the county general fund. Twenty
3 percent of the net proceeds shall be distributed to the
4 Circuit Clerk of Lee County to be deposited into the Lee
5 County Circuit Clerk's Fund for use as prescribed by law and
6 80 percent of the net proceeds shall be distributed to the Lee
7 County District Attorney's Office and the District Attorney
8 Fund for the operation of the office. The Alcoholic Beverage
9 Control Board may withhold five percent of the tax collected
10 under this act for costs for administration and collection not
11 to exceed two thousand dollars (\$2,000) per year.

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