

1 SB392  
2 173270-2  
3 By Senator McClendon  
4 RFD: Governmental Affairs  
5 First Read: 20-APR-17

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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.