

1 SB15
2 172486-1
3 By Senator Ward
4 RFD: Finance and Taxation General Fund
5 First Read: 02-FEB-16
6 PFD: 12/16/2015

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8 SYNOPSIS: This bill would amend Sections 9-13-84,
9 22-9A-23, 22-21-24, 27-4A-3, 28-3-74, 28-3-184,
10 28-3-201, 28-3-202, 28-3-204, 28-7-16, 38-4-12,
11 38-4-12.1, 38-4-13, 40-1-31, 40-8-3, 40-21-51,
12 40-21-87, 40-23-35, 40-23-50, 40-23-77, and
13 40-25-23 of the Code of Alabama 1975, to provide
14 further for the distribution of state tax revenues.

15
16 A BILL
17 TO BE ENTITLED
18 AN ACT

19
20 To amend Sections 9-13-84, 22-9A-23, 22-21-24,
21 27-4A-3, 28-3-74, 28-3-184, 28-3-201, 28-3-202, 28-3-204,
22 28-7-16, 38-4-12, 38-4-12.1, 38-4-13, 40-1-31, 40-8-3,
23 40-21-51, 40-21-87, 40-23-35, 40-23-50, 40-23-77, and 40-25-23
24 of the Code of Alabama 1975, to provide further for the
25 distribution of state tax revenues.

26 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. Sections 9-13-84, 22-9A-23, 22-21-24,
2 27-4A-3, 28-3-74, 28-3-184, 28-3-201, 28-3-202, 28-3-204,
3 28-7-16, 38-4-12, 38-4-12.1, 38-4-13, 40-1-31, 40-8-3,
4 40-21-51, 40-21-87, 40-23-35, 40-23-50, 40-23-77, and 40-25-23
5 of the Code of Alabama 1975 are amended to read as follows:

6 "§9-13-84.

7 The taxes imposed by this article, and any other
8 taxes imposed on the severance of forest products, shall be
9 due and payable quarterly to the State Department of Revenue
10 and shall, when collected, be paid by such department into the
11 State Treasury and credited to the State General Fund. ~~When so~~
12 ~~paid into the State Treasury, all such taxes shall be credited~~
13 ~~by the Treasurer to a special fund which is hereby created and~~
14 There is hereby created a fund which shall be known as the
15 Special State Forestry Fund of the State of Alabama, which
16 fund shall be disbursed under the supervision of the State
17 Forester, subject to the restrictions embodied in this
18 article, for the purpose of carrying out the statewide
19 forestry program as provided by law and for no other or
20 different purposes. ~~Not less than 85 percent of the taxes~~
21 ~~collected under and by virtue of this article shall be~~
22 ~~expended for forest protection. No portion of such fund shall~~
23 ~~revert to the General Fund of the state at the end of any~~
24 ~~fiscal year, and any surplus shall be allowed to accumulate~~
25 ~~from year to year and be disbursed as exigencies of the~~
26 ~~statewide forestry program may require.~~

1 ~~There is hereby continuously appropriated the~~
2 ~~receipts from the taxes levied in this article to the State~~
3 ~~Forestry Commission for the use of the State Forestry~~
4 ~~Commission.~~ Such amount of money as shall be appropriated for
5 each fiscal year by the Legislature to the Department of
6 Revenue with which to pay the salaries, the cost of operation
7 and the management of the said department shall be deducted,
8 as a first charge thereon, from the taxes collected under and
9 pursuant to said article; provided, however, that the
10 expenditure of said sum so appropriated shall be budgeted and
11 allotted pursuant to Article 4 of Chapter 4, Title 41 and
12 limited to the amount appropriated to defray the expenses of
13 operating said department for each fiscal year; ~~provided~~
14 ~~further, however, that for the fiscal years ending September~~
15 ~~30, 1989, and September 30, 1990, the portion of the receipts~~
16 ~~allocated to the Forestry Commission is hereby appropriated~~
17 ~~for use in their fire control program.~~

18 "§22-9A-23.

19 (a) Fees to be paid to the ~~Office of Vital~~
20 ~~Statistics~~ State General Fund are as follows:

21 (1) The fee for making any search of the records and
22 reporting the findings or for making one certified copy of the
23 record if found shall be fifteen dollars (\$15). If the search
24 is made in a local registration district, the local office
25 shall be entitled to retain the portion of this fee as
26 prescribed by the board.

1 (2) The fee for each additional copy of the same
2 record ordered at the same time shall be six dollars (\$6). If
3 these copies are made in a local registration district, the
4 local office shall retain the portion of these fees as
5 prescribed by the board.

6 (3) The fee for issuing an authenticated or
7 exemplified copy shall be twenty-five dollars (\$25), and shall
8 include the certification fee of the Secretary of State.

9 (4) The fee for the preparation of an amendment to
10 an original vital record and issuing a certified copy at the
11 time it is amended shall be twenty dollars (\$20).

12 (5) The fee for preparation of a new birth
13 certificate after a legitimation or adoption and issuing a
14 certified copy at the time it is prepared shall be twenty-five
15 dollars (\$25).

16 (6) The fee for preparation of a delayed certificate
17 and issuing a certified copy at the time it is prepared shall
18 be twenty dollars (\$20).

19 (7) The fee for forwarding the legal documents for
20 an adoption granted in this state for a person born in another
21 state, the District of Columbia, or a territory of the United
22 States, shall be ten dollars (\$10).

23 (8) An additional fee of fifteen dollars (\$15) shall
24 be added to the regular fee for non-routine, same day
25 expedited service, and all special delivery mail that requires
26 special attention.

1 (9) The State Registrar may prepare a special
2 certificate of birth which shall be in a format that is
3 suitable for framing or display. The fee for this special
4 certificate of birth shall be forty-five dollars (\$45), of
5 which seventeen dollars (\$17) shall be forwarded to the
6 Children's Trust Fund.

7 (10) The State Registrar shall determine the cost,
8 including, but not limited to, staff time, computer time,
9 copying cost, and supplies, for processing any non-routine
10 statistical or research project or any other non-routine
11 service other than those described above.

12 (b) Applications for searches, copies,
13 authentications, and reports shall be accompanied by the
14 prescribed fee. Payments for special or presumptive searches,
15 reports, and contract services may be postponed until the
16 amount to be paid is determined.

17 (c) Fees collected under this section, except as
18 provided for local registration offices and the Children's
19 Trust Fund, shall be paid into the State Treasury to the
20 credit of the State General Fund ~~Board of Health and are~~
21 ~~appropriated to the board to carry out the purposes of this~~
22 ~~chapter; however, the expenditure of the sums so appropriated~~
23 ~~shall be budgeted and allotted pursuant to the Budget~~
24 ~~Management Act and Article 4 of Chapter 4 of Title 41 .~~

25 (d) Notwithstanding any other provisions of this
26 chapter, the board shall not charge a fee to any hospital in
27 connection with this chapter.

1 "§22-21-24.

2 The application for a license to operate a hospital
3 other than an assisted living facility or a specialty care
4 assisted living facility rising to the level of intermediate
5 care shall be accompanied by a standard fee of two hundred
6 dollars (\$200), plus a fee of five dollars (\$5) per bed for
7 each bed over 10 beds to be licensed in accordance with
8 regulations promulgated under Section 22-21-28. Increase in a
9 hospital's bed capacity during the calendar year is assessed
10 at the standard fee of two hundred dollars (\$200) plus five
11 dollars (\$5) each for the net gain in beds. The initial
12 licensure fee and subsequent annual licensure renewal fee for
13 an assisted living facility and for a specialty care assisted
14 living facility rising to the level of intermediate care shall
15 be two hundred dollars (\$200) plus fifteen dollars (\$15) for
16 each bed. A license renewal application for any hospital, as
17 defined by this article, which is not received by the
18 expiration date in a properly completed form and accompanied
19 by the appropriate renewal fee shall be subject to a late
20 penalty equal to two hundred fifty dollars (\$250) or 100
21 percent of the renewal fee, whichever is greater. No fee shall
22 be refunded. All fees received by the State Board of Health
23 under the provision of this article shall be paid into the
24 State Treasury to the credit of the State General Fund Board
25 ~~of Health and shall be used for carrying out the provisions of~~
26 ~~this article.~~ A license granted under this article shall
27 expire on December 31 of the year in which it was granted. A

1 license certificate shall be on a form prescribed by the
2 department, and shall be posted in a conspicuous place on the
3 licensed premises. Licenses shall not be transferable or
4 assignable and shall be granted only for the premises named in
5 the application. Licenses may be renewed from year to year
6 upon application, investigation, and payment of the required
7 license fee, as in the case of procurement of the original
8 license. ~~All fees collected under this article are hereby~~
9 ~~appropriated for expenditure by the State Health Department.~~
10 All hospitals which are accredited by the joint commission on
11 accreditation of hospitals shall be deemed by the State Health
12 Department to be licensable without further inspection or
13 survey by the personnel of the State Department of Health.
14 Further accreditation by the joint commission on accreditation
15 of hospitals shall in no way relieve that hospital of the
16 responsibility of applying for licensure and remitting the
17 appropriate licensure fee as specified in this article.

18 "§27-4A-3.

19 (a) Subject to the exceptions and exemptions
20 hereinafter set forth, for the year beginning on January 1,
21 1995, and for each year thereafter, every insurer shall pay to
22 the commissioner a premium tax equal to the percentage, as set
23 out in this subsection (a), of the premiums received by the
24 insurer for business done in this state, whether the same was
25 actually received by the insurer in this state or elsewhere:

26 (1) PREMIUM TAX ON LIFE INSURANCE PREMIUMS.

1 a. Except as hereinafter provided, the rates of tax-
2 ation on life insurance premiums shall be those amounts set
3 out in the following schedule:

4	Year	Foreign Insurers	Domestic Insurers
5	1995	2.9	1.3
6	1996	2.8	1.6
7	1997	2.7	1.8
8	1998	2.5	2.1
9	Every Year Thereafter	2.3	2.3

10 b. Individual life insurance policies in a face
11 amount of greater than \$5,000 and up to and including \$25,000,
12 excluding group life insurance policies, shall be taxed at the
13 rate of one percent per annum.

14 c. Individual life insurance policies in a face
15 amount of \$5,000 or less, excluding group life insurance
16 policies, shall be taxed at the rate of one-half percent per
17 annum.

18 d. For the purposes of computing the face amount of
19 life insurance policies, all life insurance policies issued
20 within 60 days of another on the life of the same applicant or
21 applicants shall be treated as one policy.

22 (2) PREMIUM TAX ON HEALTH INSURANCE PREMIUMS.

1 a. Except as hereinafter provided, the rates of tax-
2 ation on premiums for health insurance, and accident and
3 health insurance for which a separate premium is charged,
4 shall be those amounts set out in the following schedule:

5	Year	Foreign Insurers	Domestic Insurers
6	1995	2.9	1.3
7	1996	2.8	1.6
8	1997	2.4	1.6
9	1998	2.0	1.6
10	Every Year Thereafter	1.6	1.6

11 b. Premiums for hospital, medical, surgical, or
12 other health care benefits provided pursuant to any
13 employer-sponsored plan for groups with less than 50 insured
14 participants shall be taxed at the rate of one-half percent
15 per annum.

16 c. Premiums for hospital, medical, surgical, or
17 other health care benefits supplementary to Medicare and
18 Medicaid, or provided pursuant to an employer-sponsored plan
19 for governmental employees, shall be exempt from the premium
20 tax levied pursuant to this chapter.

21 (3) PREMIUM TAX ON OTHER INSURANCE PREMIUMS.

22 a. Except as hereinafter provided, the rate of
23 taxation on insurance other than life insurance, health

1 insurance, and accident health insurance shall be 3.6 percent
2 per annum.

3 b. Premiums for all of the following types of
4 insurance shall be taxed at the rate of one percent per annum:

5 1. All property and multi-peril insurance written in
6 fire protection Classes 9 and 10.

7 2. Mobile homes, mobile homeowners, homeowners and
8 low value dwelling policies in a face amount of \$40,000 or
9 less.

10 c. Premiums for medical liability insurance shall be
11 taxed at the rate of 1.6 percent per annum.

12 d. The tax imposed at the rate specified in
13 paragraph a. of this subdivision (3) shall be reduced by the
14 following credits for certain economic development activities
15 pursued in the State of Alabama.

16 1. Alabama Insurance Offices Facilities Credit. For
17 each office owned or leased by an insurer in the State of Ala-
18 bama and used for insurance operations, an insurer shall be
19 entitled to a credit against the tax imposed by paragraph a.
20 of this subdivision (3) according to the following schedule:

21	Number of Full-Time Employees in	Credit as a % of Premiums Taxable
22	Office	Under Paragraph a.
23	1-3	0.0025%
24	4-10	0.0050%
25	11-50	0.0075%

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The total credit allowable for Alabama insurance office facilities shall not exceed one percent of an insurer's Alabama premiums taxable at the rate specified in paragraph a. of this subdivision (3).

2. Alabama Real Property Investment Credit. For each \$1,000,000 in value of real property investments in the State of Alabama, an insurer shall be entitled to a credit of 0.10 percent of its Alabama premiums taxable at the rate specified in paragraph a. of this subdivision (3). The total credit allowable for Alabama real property investments shall not exceed 1 percent of an insurer's Alabama premiums taxable at the rate specified in paragraph a. of this subdivision (3).

(i) Alabama real property investments which qualify for the Alabama real property investment credit include any improved Alabama real property owned by the insurer or an affiliate of the insurer on January 1, 1993, and any improved or unimproved Alabama real property acquired or new construction placed in service on or after January 1, 1993, by the insurer or an affiliate of the insurer.

(ii) For purposes of determining the Alabama real property investment credit, Alabama real property investments shall be valued at cost and not at book value or fair market value. The cost of capital improvements to existing Alabama real property investments, such as the renovation of shopping

1 centers, hotels, or other buildings, completed and placed in
2 service by the insurer or an affiliate of the insurer on or
3 after January 1, 1993, shall be considered an Alabama real
4 estate investment.

5 (iii) For purposes of determining the value of
6 Alabama real property investments, funds borrowed to finance
7 Alabama real property investments shall be subtracted from
8 cost so that only the net cost in the investment properties
9 borne from assets belonging to the insurer or an affiliate of
10 the insurer qualifies for the Alabama real property investment
11 credit. The cost of debt-financed Alabama real property
12 investments of an insurer shall be increased pro tanto as the
13 underlying debt is paid off by the insurer or an affiliate of
14 the insurer.

15 (iv) The Alabama real property investment credit
16 shall not be allowed for properties in the State of Alabama
17 used in an insurer's insurance operations and for which the
18 Alabama insurance office facilities credit is allowed or
19 allowable, without regard to the 1 percent limitation on the
20 credit. However, the cost of real property owned in the State
21 of Alabama and used in part as an Alabama real property
22 investment and in part for the insurer's insurance operations
23 shall be allocated on a square-foot basis so that the cost
24 allocated to that portion of the property not used for
25 insurance operations shall qualify for the Alabama real
26 property investment credit.

1 (v) Mortgages held by an insurer that are secured by
2 real property located in the State of Alabama shall not be
3 considered Alabama real property investments for purposes of
4 the Alabama real property investment credit.

5 3. Special Rules. The following special rules apply
6 to the Alabama insurance office facilities credit and the
7 Alabama real property investment credit.

8 (i) For purposes of determining the economic
9 development credits allowed under this section, the term
10 "affiliate" shall mean any business entity, other than a life
11 or health insurance company, which is wholly owned by the
12 insurer subject to tax under paragraph a. of this subdivision
13 (3) or any other insurer and its wholly owned subsidiaries,
14 other than a life or health insurance company, which is part
15 of a group of companies, including the insurer, which are
16 under common control and management. For an insurer having
17 affiliates, all premiums of the insurer and its insurance
18 company affiliates subject to tax at the rate specified in
19 paragraph a. of this subdivision (3) may be aggregated; all
20 Alabama insurance office facilities and all Alabama real
21 property investments may be aggregated; and, subject to the
22 specific credit limitations, the total allowable tax credits
23 may be determined as if all the aggregated premiums, office
24 facilities, and Alabama real property investments were owned
25 by one insurer. Once the total allowable credits have been
26 determined, the credits may be allocated to the insurer and
27 its insurance company affiliates at the sole discretion of the

1 insurer subject to the specific credit limitations on a per
2 insurance company basis. The computation of allowable credits
3 and their allocation to affiliates shall be made on forms to
4 be supplied by the Alabama Department of Insurance, which
5 forms shall be filed with the insurer's annual statement.

6 (b) Notwithstanding any provision of law to the
7 contrary, including, but not limited to, Section 27-4-4 and
8 Section 27-4-5, all premium tax payments made subsequent to
9 passage of this chapter shall be remitted in accordance with
10 this subsection (b). Beginning January 1, 1993, and all years
11 thereafter, each insurer shall pay its premium taxes on a
12 quarterly basis, as follows: on or before May 15, a payment
13 estimated on the basis of 25 percent of its business done in
14 this state during the preceding calendar year or, at the
15 option of the insurer, on the basis of its actual business
16 done in the state from January 1 through March 31 of the same
17 calendar year; on or before August 15, a payment estimated on
18 the basis of 45 percent of its business done in this state
19 during the preceding calendar year or, at the option of the
20 insurer, on the basis of 180 percent of its actual business
21 done in this state from April 1 through June 30 of the same
22 calendar year; on or before November 15, a payment estimated
23 on the basis of 25 percent of its business done in this state
24 during the preceding calendar year or, at the option of the
25 insurer, on the basis of its actual business done in this
26 state from July 1 through September 30 of the same calendar
27 year; on or before March 1, a payment in the amount of the

1 remainder of the actual premium taxes due on its business done
2 in the state during the preceding calendar year. Every
3 authorized insurer shall file with the commissioner a
4 statement, on a form as furnished or approved by the
5 commissioner, setting forth the total amount of premiums
6 received by it for business done in this state during the
7 period covered by the tax payment. The statement shall be
8 verified by an affidavit of an officer of the insurer having
9 knowledge of the facts. It is the intent and meaning of this
10 subsection (b) that any taxes paid on an estimated quarterly
11 basis during the calendar year shall be reconciled to actual
12 premiums received on risks in this state for such calendar
13 year on the March 1 payment date in the succeeding calendar
14 year.

15 (c) The tax imposed by this section shall be subject
16 to credit and deduction of the full amount, with 25 percent of
17 the full amount paid, or estimated to be paid, being credited
18 or deducted on each quarterly payment date, for all of the
19 following:

20 (1) Ad valorem property taxes paid by an insurer on
21 any building and real estate in this state which is owned and
22 occupied, in whole or in part, by the insurer for the full
23 period of the tax year as its principal office in the State of
24 Alabama.

25 (2) All ad valorem taxes paid by an insurer during
26 the calendar year on any other real estate and improvements

1 thereon in this state which is owned and at least 50 percent
2 occupied by the insurer for the full period of the tax year.

3 (3) Ad valorem property taxes paid by an insurer on
4 the insurer's offices in this state during the calendar year,
5 but with respect to the office apportioned to the square foot
6 area occupied by the insured, whether the ad valorem taxes are
7 paid directly by the insurer or in the form of rent to a
8 third-party landlord.

9 (4) All license fees and taxes paid to any county in
10 this state during the calendar year for the privilege of
11 engaging in the business of insurance within the county.

12 (5) All expenses of examination of the insurer by
13 the commissioner paid during the calendar year.

14 (6) Sixty percent of the franchise or privilege
15 taxes paid by the insurer to the State of Alabama for the
16 calendar year.

17 (7) All credits for assessments as provided under
18 Sections 27-42-16 and 27-44-13, or assessments for any
19 insurance guaranty fund or pool now or hereafter created by
20 statute paid during the calendar year.

21 (8) It is the intent of this subsection (c) that any
22 estimated allowable credits or deductions claimed on quarterly
23 returns be reconciled to actual expenditures made during the
24 calendar year on the return due for March 1 in the succeeding
25 calendar year.

1 (d) The premium taxes collected under this section
2 shall be deposited in the State Treasury and credited as
3 follows:

4 (1) To the credit of the State General Fund:

5 a. One hundred percent of the premium tax paid by
6 all health maintenance organizations, domestic and foreign.

7 b. Fifty percent of the premium tax paid by domestic
8 life insurers.

9 c. No part of the premium tax paid by nonprofit
10 corporations organized pursuant to the provisions of Sections
11 10-4-100 to 10-4-115, inclusive.

12 d. Twenty-five percent of the premium tax paid by
13 all other domestic insurers.

14 e. One hundred percent of the premium tax paid by
15 foreign life insurers.

16 f. Sixty-two and one-half percent of the premium tax
17 paid by all foreign property insurers.

18 g. Seventy-five percent of the premium tax paid by
19 all other foreign insurers.

20 (2) To the credit of the Education Trust Fund:

21 a. Fifty percent of the premium tax paid by domestic
22 life insurers.

23 b. No part of the premium tax paid by nonprofit
24 corporations organized pursuant to the provisions of Sections
25 10-4-100 to 10-4-115, inclusive.

26 c. Seventy-five percent of the premium tax paid by
27 all other domestic insurers.

1 d. Thirty-seven and one-half percent of the premium
2 tax paid by foreign property insurers.

3 e. Twenty-five percent of the premium tax paid by
4 all other foreign insurers.

5 (3) To the credit of the ~~Alabama Special Mental~~
6 ~~Health Trust Fund~~ State General Fund 100 percent of the
7 premium taxes paid by nonprofit corporations organized
8 pursuant to Sections 10-4-100 to 10-4-115, inclusive.

9 (4) Any provision of this subsection (d) to the
10 contrary notwithstanding, the amount credited to the Education
11 Trust Fund in subsection (d) (2), and the ~~Alabama Special~~
12 ~~Mental Health Trust Fund~~ for any fiscal year after the fiscal
13 year ending September 30, 1992, under this subsection (d)
14 shall be limited to no more than the amount so credited to the
15 Education Trust Fund in the fiscal year ending September 30,
16 1992. Any premium tax that would have been credited to the
17 Education Trust Fund ~~or the Alabama Special Mental Health~~
18 ~~Trust Fund~~ but for this limitation, shall be credited to the
19 State General Fund.

20 (e) For the purposes of this section, the term
21 "insurer" shall not include counties, municipalities,
22 municipal corporations, political subdivisions of the state,
23 instrumentalities of counties, municipalities, municipal
24 corporations, or the State of Alabama, or corporations or
25 associations owned solely by counties, municipalities or the
26 State of Alabama.

27 "§28-3-74.

1 (a) The net profits derived from the proceeds of the
2 Alabama liquor stores in each fiscal year, including all tax
3 levied upon the selling price of all spirituous or vinous
4 liquors, less all cost and expense of collecting said tax, up
5 to and including \$2,000,000, shall be paid out and applied as
6 follows:

7 (1) ~~Fifty~~ Sixty-nine percent shall be covered into
8 the General Fund of the Treasury of the state;

9 ~~(2) Nineteen percent shall be covered into the~~
10 ~~Treasury of the state to the credit of the State Department of~~
11 ~~Human Resources to be used, and the same is hereby~~
12 ~~appropriated exclusively, for old age assistance and for other~~
13 ~~purposes of the State Department of Human Resources;~~

14 ~~(3)~~ (2) Ten percent shall be covered into the
15 Treasury of the state to the credit of the wet counties of the
16 state and shall be divided equally among each of said counties
17 and shall be paid to them and shall be covered by them into
18 their respective general funds;

19 ~~(4)~~ (3) One percent shall be paid into the Treasury
20 of the state to the credit of the wet counties of the state
21 and shall be divided equally among each of said counties and
22 shall be paid to them to be used by them exclusively for the
23 purposes of public health; and

24 ~~(5)~~ (4) Twenty percent shall be covered into the
25 Treasury of the state and shall be paid to the incorporated
26 municipalities in which Alabama liquor stores are located on
27 the following basis: Each municipality in which an Alabama

1 liquor store is located shall receive as its percentage or
2 portion of said 20 percent an amount equal to the ratio of the
3 profits earned by such municipality's Alabama liquor store or
4 stores to the total net profits of all Alabama liquor stores.

5 (b) If the net profits derived from the proceeds of
6 said Alabama liquor stores in any such fiscal year, including
7 all tax levied upon the selling price of all spirituous or
8 vinous liquors, less all cost and expense of collecting said
9 tax, shall exceed the sum of \$2,000,000 such excess, up to and
10 including \$200,000, shall be apportioned among and paid to the
11 several incorporated cities and towns in the wet counties, in
12 the state on the basis of the ratio of the population of each
13 such city or town to the total population of all such cities
14 and towns.

15 Beginning October 1, 2002, any remainder of such
16 excess over said \$200,000 shall be apportioned and paid out as
17 follows:

18 (1) Three and three-fourths percent of such
19 remainder for each fiscal year thereafter shall be apportioned
20 among and paid to the wet counties in the state for general
21 purposes on the basis of the ratio of the population of each
22 such county of the population of all such counties;

23 (2) Six and one-fourth percent of such remainder for
24 each fiscal year thereafter shall be apportioned among and
25 paid to the aforesaid incorporated cities and towns in the wet
26 counties in the state on the basis of the ratio of the

1 population of each such city or town to the total population
2 of such cities and towns;

3 (3) One and one-fourth percent of such remainder for
4 each fiscal year thereafter shall be apportioned among and
5 paid to such of said several cities and towns as may have one
6 or more Alabama liquor stores therein upon the basis of the
7 ratio of the population of each such liquor store city or town
8 to the total population of all such liquor store cities and
9 towns. Each and every amount received by any city or town out
10 of said remainder shall be for general purposes; and

11 ~~(4) Three and three-fourths percent of such~~
12 ~~remainder shall be covered into the Treasury of the state to~~
13 ~~the credit of the State Department of Human Resources to be~~
14 ~~used for general welfare purposes; and~~

15 ~~—(5) Eighty-five~~ (4) Eighty-eight and three-fourths
16 percent of such remainder for each fiscal year thereafter
17 shall be paid to the state for general purposes.

18 Populations shall be ascertained for the purposes of
19 distribution under this subsection according to the last
20 decennial federal census preceding commencement of the fiscal
21 year for which distribution is to be made.

22 (c) Distribution of net profits (including all taxes
23 levied upon the selling price of spirituous or vinous liquors)
24 under subsections (a) and (b) of this section shall be made
25 from time to time during the fiscal year for which net profits
26 (including all taxes levied upon the selling price of
27 spirituous liquors) are to be ascertained according to

1 reasonable estimates of profits (including all taxes levied
2 upon the selling price of spirituous or vinous liquors) for
3 such year and such amounts to be paid beneficiaries or
4 recovered from beneficiaries at the end of the year as will
5 net beneficiaries the correct amounts for the year prescribed
6 for them by subsections (a) and (b) of this section. Payments
7 to counties and municipalities will be made semiannually on or
8 before February 1 and August 1 of each year.

9 (d) Repealed by Acts 1982, No. 82-436, §3.

10 (e) The board shall, on receipt of proof that a
11 county has changed its status from a dry county to a wet
12 county, accept such county as a beneficiary for participation
13 in the ABC system profits as provided by law at the beginning
14 of the next fiscal quarter of the board's fiscal year. The
15 board shall, on receipt of proof of the incorporation of a
16 newly created municipality in a wet county and the population
17 thereof, accept the municipality as a beneficiary for
18 participation in the ABC system profits as provided by law at
19 the beginning of the next fiscal quarter of the board's fiscal
20 year.

21 "§28-3-184.

22 (a) Levy. In addition to the licenses provided for
23 by Chapter 3A of this title, there is hereby levied a
24 privilege or excise tax on every person licensed under the
25 provisions of said Chapter 3A who sells, stores or receives
26 for the purpose of distribution, to any person, firm,
27 corporation, club or association within the State of Alabama

1 any malt or brewed beverages. The tax levied hereby shall be
2 measured by and graduated in accordance with the volume of
3 sales by such person of malt or brewed beverages, and shall be
4 an amount equal to \$.05 for each 12 fluid ounces or fractional
5 part thereof.

6 (b) Collection. The tax levied by subsection (a) of
7 this section shall be collected by the Alabama Alcoholic
8 Beverage Control Board and said tax shall be added to the
9 sales price of all malt or brewed beverages sold, and shall be
10 collected from the purchasers. It shall be unlawful for any
11 person, firm, corporation, club or association who is required
12 to pay the tax in the first instance to fail or refuse to add
13 to the sales price and collect from the purchaser the required
14 amount of tax, it being the intent and purpose of this
15 provision that the tax levied is in fact a tax on the
16 consumer, with the person, firm, corporation, club or
17 association who pays the tax in the first instance acting
18 merely as an agent of the state for the collection and payment
19 of the tax.

20 Except as hereinafter provided, the tax levied by
21 subsection (a) of this section shall be collected by a return
22 which shall be filed by the wholesaler or distributor with the
23 Alcoholic Beverage Control Board postmarked not later than the
24 last day of the month following the month of receipt of the
25 malt or brewed beverages by the wholesaler or distributor from
26 the manufacturer, which return shall be accompanied by the
27 remittance of the tax due. Provided, however, for malt or

1 brewed beverages received during the month of October, 1979,
2 the return and remittance of tax shall be filed with the board
3 postmarked not later than November 10, 1979, and for malt or
4 brewed beverages received during the month of November, 1979,
5 the return and remittance of tax shall be filed with the board
6 postmarked not later than December 20, 1979.

7 The board shall have the authority to examine the
8 books and records of any person, firm, corporation, club or
9 association who sells, stores or receives for the purpose of
10 distribution, any malt or brewed beverages, to determine the
11 accuracy of any return required to be filed with the board.

12 (c) Disposition of proceeds. The proceeds of the tax
13 levied by subsection (a) of this section shall be paid into
14 the State Treasury to be distributed as follows:

15 (1) One-half cent of said proceeds shall be paid
16 into the State Treasury to the credit of the wet counties in
17 the state and shall be divided and distributed equally on or
18 before the fifteenth day of each month to said counties;

19 ~~(2) One cent of said proceeds shall be paid into the~~
20 ~~State Treasury to the credit of the state Public Welfare Trust~~
21 ~~Fund and shall be used for general welfare purposes. As used~~
22 ~~in this section, the phrase "general welfare purposes" means:~~

23 ~~a. The administration of public assistance as set~~
24 ~~out in Sections 38-2-5 and 38-4-1;~~

25 ~~b. Services, including supplementation and~~
26 ~~supplementary services under the federal Social Security Act,~~

1 ~~to or on behalf of persons to whom such public assistance may~~
2 ~~be given under Sections 38-2-5 and 38-4-1;~~

3 ~~c. Services to and on behalf of dependent, neglected~~
4 ~~or delinquent children; and~~

5 ~~d. Investigative and referral services to and on~~
6 ~~behalf of needy persons.~~

7 ~~(3)~~ (2) Two cents of said proceeds shall be paid
8 into the State Treasury to the credit of the Education Trust
9 Fund, and so much thereof as may be necessary for the purpose
10 is hereby appropriated to pay the principal of and interest
11 on bonds not exceeding \$30,000,000.00 in aggregate principal
12 amount, issued and sold by the public corporation known as the
13 Alabama Trade School and Junior College Authority.

14 ~~(4)~~ (3) The residue of ~~one~~ two and one-half cents
15 shall be paid into the State Treasury credited to the General
16 Fund of the state.

17 "§28-3-201.

18 In addition to all other taxes of every kind now
19 imposed by law and in addition to any marked-up price
20 authorized or required by law, there is hereby levied and
21 shall be collected a tax at the rate of 10 percent upon the
22 selling price of all spirituous or vinous liquors sold by the
23 Alabama Alcoholic Beverage Control Board. The tax hereby
24 imposed shall be collected by the board from the purchaser at
25 the time the purchase price is paid. In computing the proceeds
26 of this tax, the board shall divide the total sales of
27 spirituous and vinous liquors made by it by a factor of 110

1 and multiply the quotient by 100 and by 10. An amount equal to
2 the quotient multiplied by 100 shall be deposited in the State
3 Treasury to the credit of the Alcoholic Beverage Control Board
4 Store Fund and an amount equal to the quotient multiplied by
5 10 shall be deposited in the State Treasury to the credit of
6 the ~~Public Welfare Trust~~ State General Fund and shall be used
7 for general welfare purposes and is hereby appropriated
8 therefor.

9 "§28-3-202.

10 (a) Repealed by Acts 1986, No. 86-212, p. 264, §3.

11 (b) Levy; collection; disposition of proceeds. In
12 addition to all other taxes of every kind now imposed by law
13 and in addition to any marked-up price authorized or required
14 by law, there is hereby levied and shall be collected a tax at
15 the rate of 10 percent upon the selling price of all
16 spirituous or vinous liquors sold by the board. The tax
17 imposed by this subsection shall be collected by the board
18 from the purchaser at the time the purchase price is paid and
19 deposited into the State General Fund. ~~One half of the~~
20 ~~proceeds derived from the tax shall be deposited in the State~~
21 ~~Treasury to the credit of the Public Welfare Trust Fund and~~
22 ~~shall be used for general welfare purposes and is hereby~~
23 ~~appropriated therefor. The remainder of such proceeds from the~~
24 ~~tax levied by this subsection shall be deposited in the State~~
25 ~~Treasury to the credit of a special fund which shall be~~
26 ~~designated the Alabama Special Mental Health Fund and shall be~~
27 ~~used only for mental health purposes, including the prevention~~

1 ~~of mental illness, the care and treatment of the mentally ill~~
2 ~~and the mentally deficient and the acquisition, equipment,~~
3 ~~operation and maintenance of facilities for mental health~~
4 ~~purposes.~~

5 The markup as currently established by the board on
6 spirituous or vinuous liquors shall not be reduced by the
7 board for the purpose of absorbing the tax levied by this
8 subsection, it being the intention of this provision that the
9 said tax shall be passed on to the purchaser.

10 "§28-3-204.

11 (a) Repealed by Acts 1986, No. 86-212, p. 264, §3.

12 (b) Levy and collection. In addition to all other
13 taxes of every kind now imposed by law and in addition to any
14 marked-up price authorized or required by law, there is hereby
15 levied and shall be collected a tax at the rate of three
16 percent upon the selling price of all spirituous or vinous
17 liquors sold by the board.

18 The board shall have the authority to examine the
19 books and records of any wine wholesaler to determine the
20 accuracy of any return required to be filed with the board.

21 The markup as currently established by the board on
22 spirituous or vinous liquors shall not be reduced by the board
23 for the purpose of absorbing the tax levied in this
24 subsection, it being the intention of this provision that the
25 said tax shall be passed on to the purchaser.

26 (c) Distribution of proceeds. The proceeds derived
27 from the tax shall be deposited in the State Treasury to the

1 credit of the State General Fund. ~~One half of the proceeds~~
2 ~~derived from the tax shall be deposited in the State Treasury~~
3 ~~to the credit of the Public Welfare Trust Fund and shall be~~
4 ~~used for general welfare purposes and is hereby appropriated~~
5 ~~therefor. The remainder of such proceeds from the tax levied~~
6 ~~by this section shall be deposited in the State Treasury to~~
7 ~~the credit of a special fund which shall be designated the~~
8 ~~Special Mental Health Fund and shall be used only for mental~~
9 ~~health purposes, including the prevention of mental illness,~~
10 ~~the care and treatment of the mentally ill and the mentally~~
11 ~~deficient and the acquisition, equipment, operation and~~
12 ~~maintenance of facilities for mental health purposes.~~

13 "§28-7-16.

14 (a) Levy. There is hereby levied in addition to the
15 license taxes provided for by this chapter and municipal and
16 county license taxes and in addition to any marked-up price
17 made by the board on wine sold by the board a privilege or
18 excise tax measured by and graduated in accordance with the
19 volume of sales of table wine containing not more than sixteen
20 and one-half percent alcohol by volume and shall be an amount
21 equal to forty-five cents (\$.45) per liter of table wine
22 containing not more than sixteen and one-half percent alcohol
23 by volume sold to the wholesale licensee or board, to be
24 collected from the purchaser by the board or by a licensed
25 retailer.

26 (b) Collection, Monthly Return, Remittance, Right to
27 Examine Books and Records.

1 (1) The tax levied by subsection (a) shall be added
2 to the sales price of all table wine containing not more than
3 sixteen and one-half percent alcohol by volume sold and shall
4 be collected from the purchasers. The tax shall be collected
5 in the first instance from the wholesaler where table wine
6 containing not more than sixteen and one-half percent alcohol
7 by volume is sold or handled by wholesale licensees, and by
8 the board from whomever makes sales when table wine containing
9 not more than sixteen and one-half percent alcohol by volume
10 is sold by the board. It shall be unlawful for any person who
11 is required to pay the tax in the first instance to fail or
12 refuse to add to the sales price and collect from the
13 purchaser the required amount of tax, it being the intent and
14 purpose of this provision that the tax levied is in fact a
15 levy on the consumer. The person who pays the tax in the first
16 instance is acting as an agent of the state for the collection
17 and payment of the tax and as such may not collect a tax on
18 table wine containing not more than sixteen and one-half
19 percent alcohol by volume for any other level of government.

20 (2) The tax hereby levied shall be collected by a
21 monthly return, which shall be filed by the wholesale
22 licensees as follows: A monthly return filed with the board
23 not later than the 15th day of the second month following the
24 month of receipt of table wine containing not more than
25 sixteen and one-half percent alcohol by volume by the
26 wholesaler on a form prescribed by the board showing receipts
27 by the wholesalers from manufacturer, importer, or other

1 wholesaler licensees during the month of receipt and the taxes
2 due thereon at the rate of thirty-eight cents (\$.38) per liter
3 of table wine containing not more than sixteen and one-half
4 percent alcohol by volume sold to the wholesale licensee or
5 board; the taxes due at such rate shall be remitted to the
6 board along with the return; a monthly return filed with the
7 county or municipality within which the wine is sold at retail
8 filed not later than the 15th day of each month showing sales
9 by wholesalers during the preceding month and the county or
10 municipality in which sold and the taxes due thereon at the
11 rate of seven cents (\$.07) per liter of table wine containing
12 not more than sixteen and one-half percent alcohol by volume
13 sold; and the taxes due at such rate shall be remitted to the
14 county or municipality along with the return.

15 (3) The tax hereby levied shall be collected by the
16 board on the table wine containing not more than sixteen and
17 one-half percent alcohol by volume sold by the board and shall
18 be paid as follows: Taxes at the rate of thirty-eight cents
19 (\$.38) per liter of table wine containing not more than
20 sixteen and one-half percent alcohol by volume sold shall be
21 remitted by the board to the State Treasurer and taxes at the
22 rate of seven cents (\$.07) per liter of table wine containing
23 not more than sixteen and one-half percent alcohol by volume
24 sold shall be remitted by the board to the county or
25 municipality within which the wine was sold at retail not
26 later than the last day of the month following the month of
27 sale, as set forth in subsection (c).

1 (4) The board and the governing body of each county
2 and municipality served by the wholesaler shall have the
3 authority to examine the books and records of any person who
4 sells, stores, or receives for the purpose of distribution any
5 table wine, containing not more than sixteen and one-half
6 percent alcohol by volume to determine the accuracy of any
7 return required to be filed with it.

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

11 (1) Thirty-eight cents (\$.38) per liter of table
12 wine containing not more than sixteen and one-half percent
13 alcohol by volume sold shall be collected by the board on its
14 sales or paid to the board by wholesale licensees on their
15 sales, and by the board paid to the State Treasurer to be
16 credited as net profits from operation of the board to be
17 distributed as provided by law.

18 (2) Seven cents (\$.07) per liter of table wine
19 containing not more than sixteen and one-half percent alcohol
20 by volume sold shall be paid by the board on its sales or by
21 wholesale licensees on their sales, either into the treasury
22 of the municipality in which the table wine was sold at retail
23 within its corporate limits, or, where sold outside the
24 corporate limits of any municipality, into the treasury of the
25 county in which the table wine was sold at retail.

26 (d) There is hereby levied in addition to the
27 license taxes provided for by this chapter and municipal and

1 county license taxes and in addition to any marked-up price
2 made by the board on wine sold by the board a privilege or
3 excise tax measured by and graduated in accordance with the
4 volume of sales of table wine containing more than sixteen and
5 one-half percent alcohol by volume. The tax shall be an amount
6 equal to two dollars and forty-two cents (\$2.42) per liter of
7 table wine containing more than sixteen and one-half percent
8 alcohol by volume sold to the wholesale licensee or board, to
9 be collected from the purchaser by the board or by a licensed
10 retailer.

11 (e) Collection, Monthly Return, Remittance, Right to
12 Examine Books and Records.

13 (1) The tax levied by subsection (d) shall be added
14 to the sales price of all table wine containing more than
15 sixteen and one-half percent alcohol by volume sold and shall
16 be collected from the purchasers. The tax shall be collected
17 in the first instance from the wholesaler where table wine
18 containing more than sixteen and one-half percent alcohol by
19 volume is sold or handled by wholesale licensees, and by the
20 board from whomever makes sales when table wine containing
21 more than sixteen and one-half percent alcohol by volume is
22 sold by the board. It shall be unlawful for any person who is
23 required to pay the tax in the first instance to fail or
24 refuse to add to the sales price and collect from the
25 purchaser the required amount of tax, it being the intent and
26 purpose of this provision that the tax levied is in fact a
27 levy on the consumer. The person who pays the tax in the first

1 instance is acting as an agent of the state for the collection
2 and payment of the tax and as such may not collect a tax on
3 table wine containing more than sixteen and one-half percent
4 alcohol by volume for any other level of government.

5 (2) The tax levied in subsection (d) shall be
6 collected by a monthly return, which shall be filed by the
7 wholesale licensees with the board not later than the 15th day
8 of the second month following the month of receipt of table
9 wine containing more than sixteen and one-half percent alcohol
10 by volume by the wholesaler on a form prescribed by the board
11 showing receipts by the wholesalers from manufacturer,
12 importer, or other wholesaler licensees during the month of
13 receipt and the taxes due thereon at the rate of two dollars
14 and forty-two cents (\$2.42) per liter of table wine containing
15 more than sixteen and one-half percent alcohol by volume sold
16 to the wholesale licensee or board; the taxes due at such rate
17 shall be remitted to the board along with the return.

18 (3) The tax levied in subsection (d) shall be
19 collected by the board on table wine containing more than
20 sixteen and one-half percent alcohol by volume sold by the
21 board and shall be paid as follows: Taxes at the rate of two
22 dollars and forty-two cents (\$2.42) per liter of table wine
23 containing more than sixteen and one-half percent alcohol by
24 volume sold shall be remitted by the board to the State
25 Treasurer.

26 (4) The board shall have the authority to examine
27 the books and records of any person who sells, stores, or

1 receives for the purpose of distribution any table wine
2 containing more than sixteen and one-half percent alcohol by
3 volume, to determine the accuracy of any return required to be
4 filed with it.

5 (f) Disposition of proceeds. The proceeds of the tax
6 levied by subsection (d) shall be paid and distributed as
7 follows:

8 (1) Thirty-seven percent to the Alcoholic Beverage
9 Control Board.

10 (2) ~~Thirty-four~~ Sixty-three percent to the State
11 General Fund.

12 ~~(3) Twenty and eight tenths percent to the~~
13 ~~Department of Human Resources.~~

14 ~~(4) Eight and two tenths percent to the Department~~
15 ~~of Mental Health.~~

16 (g) Taxes exclusive. The taxes herein levied are
17 exclusive and shall be in lieu of all other and additional
18 taxes and licenses of the state, county, or municipality,
19 imposed on or measured by the sale or volume of sale of table
20 wine; provided, that nothing herein contained shall be
21 construed to exempt the retail sale of table wine from the
22 levy of tax on general retail sales by the state, county, or
23 municipality in the nature of, or in lieu of, a general sales
24 tax.

25 (h) Trade between wholesalers exempt. The taxes
26 levied by subsections (a) and (d) shall not be imposed upon
27 the sale, trade, or barter of table wine by one licensed

1 wholesaler to another wholesaler licensed to sell and handle
2 table wine in this state, which transaction is hereby made
3 exempt from the tax; provided, however, the board may require
4 written reporting of any such transaction in the form as the
5 board may prescribe.

6 "§38-4-12.

7 (a) Except as provided in subsection (b), there is
8 appropriated, beginning with the fiscal year ending September
9 30, 1998 2017, ~~to the state department, for old age pension~~
10 ~~purposes,~~ out of the proceeds from the levy of the one mill
11 ~~tax for the relief of needy Confederate soldiers and sailors~~
12 ~~and their widows, a sum not to exceed \$20,773,500 annually of~~
13 ~~the surplus or residue from the tax after the payment in full~~
14 ~~of the pensions to the widows of Confederate soldiers and~~
15 ~~sailors, other charges against the fund set out in the laws~~
16 ~~authorizing the payment of the pensions to the widows, and~~
17 ~~annually to the Department of Revenue, as a first charge~~
18 ~~against the proceeds of the one mill tax, funds for the annual~~
19 ~~costs of the Department of Revenue for administering the tax.~~
20 ~~In making this appropriation, it is declared to be the~~
21 ~~legislative policy that the Department of Human Resources~~
22 ~~shall expend its portion of the surplus or residue hereby~~
23 ~~appropriated and all moneys received by it from the federal~~
24 ~~government as matching funds for all funds expended for~~
25 ~~Confederate pensions or as matching funds for the surplus or~~
26 ~~residue hereby appropriated under this section, for old age~~
27 ~~pension purposes exclusively insofar as is possible under~~

1 ~~existing laws and the rules and regulations of the federal~~
2 ~~government and of the Department of Human Resources in regard~~
3 ~~thereto, before any part thereof may be expended for any other~~
4 ~~purposes of the Department of Human Resources.~~

5 (b) Beginning with the fiscal year ending September
6 30, ~~1997~~ 2017, all of the remaining surplus or residue from
7 the tax provided in (a) above, after deducting the amounts
8 appropriated to ~~the Department of Human Resources~~ and the
9 Department of Revenue under the annual appropriations act for
10 the fiscal year ending September 30, ~~1997~~ 2017, and under
11 subsection (a) of this section for each year thereafter, is
12 hereby ~~appropriated to the State Veterans' Assistance Fund to~~
13 ~~be expended for veterans' programs approved by the State Board~~
14 ~~of Veterans' Affairs, including expenditures for emergencies~~
15 ~~and needs in the state's veterans' nursing homes~~ deposited in
16 the State Treasury to the credit of the State General Fund.

17 "§38-4-12.1.

18 (a) There is hereby created in the State Treasury a
19 fund to be known as the Alabama Veterans' Assistance Fund,
20 ~~into which shall be deposited receipts from the one mill ad~~
21 ~~valorem tax as authorized in Section 38-4-12.~~ The expenditure
22 of all monies deposited into the fund shall be budgeted and
23 allotted pursuant to the Budget Management Act and Article 4
24 of Title 41.

25 (b) All of the surplus or residue of the one mill
26 tax for the relief of needy Confederate soldiers and sailors
27 and their widows remaining from its appropriation for the

1 fiscal year ending September 30, 1996 through the fiscal year
2 ending September 30, 2016, shall be transferred and deposited
3 into the Alabama Veterans' Assistance Fund established by
4 subsection (a).

5 "§38-4-13.

6 There is hereby created a state public welfare trust
7 fund. All receipts of the State Department of Human Resources
8 shall be deposited in the state treasury to the credit of this
9 trust fund, including general fund appropriations, ~~sales tax~~
10 ~~receipts, liquor profit receipts, the surplus of the~~
11 ~~Confederate pension fund,~~ federal funds and all other
12 receipts, income or gifts to the state department.

13 Disbursements from the state public welfare trust fund shall
14 be made on warrants drawn by the state comptroller on the
15 state treasury, upon the authorization of the State
16 Commissioner of Human Resources.

17 "§40-1-31.

18 All revenues collected under the provisions of
19 Sections 40-12-128, 40-12-310 through 40-12-319, 40-25-1
20 through 40-25-28 and 40-25-40 through 40-25-47 shall, after
21 deduction of the cost of collection, be deposited in the State
22 Treasury to the credit of the Alabama Education Trust Fund.

23 All revenues collected under the provisions of Sections
24 40-21-56, ~~40-21-57~~, 40-21-60~~7~~ and 40-21-61 shall, after
25 deduction of the cost of collection, be distributed in the
26 following manner:

1 (1) Fifty-eight percent of the balance remaining
2 after deduction of the cost of collection shall be deposited
3 in the ~~Special Mental Health Fund to be used for mental health~~
4 ~~purposes~~ State General Fund; and

5 (2) Forty-two percent of the balance remaining after
6 deduction of the cost of collection shall be deposited in the
7 State Treasury to the credit of the Alabama Education Trust
8 Fund to be used for educational purposes.

9 "§40-8-3.

10 There is hereby levied for the purpose and upon the
11 property hereinafter named and not specifically exempted from
12 taxation annual taxes, as follows:

13 (1) For the maintenance of the public schools of
14 this state, \$.30 on each \$100 of the assessed value of taxable
15 property.

16 ~~(2) For the relief of needy Confederate soldiers and~~
17 ~~sailors, resident citizens of Alabama and their widows, \$.10~~
18 ~~on each \$100 of the assessed value of taxable property of~~
19 ~~which one percent of the gross amount collected will be~~
20 ~~expended by the Alabama Historical Commission to provide for~~
21 ~~capital improvements and maintenance at the Confederate~~
22 ~~Memorial Park at Mountain Creek, Chilton County, Alabama.~~

23 ~~(3)~~ (2) For the use of the state and to raise
24 revenue therefor, \$.25 35 on each \$100 of the assessed value
25 of taxable property, of which one percent of the gross amount
26 collected will be expended by the Alabama Historical
27 Commission to provide for capital improvements and maintenance

1 at the Confederate Memorial Park at Mountain Creek, Chilton
2 County, Alabama.

3 "§40-21-51.

4 All revenues collected under the provisions of
5 Section 40-21-50 shall, after deduction of the cost of
6 collection, be distributed ~~in the following manner:~~ to the
7 State General Fund.

8 ~~(1) Eighty five percent of the balance remaining~~
9 ~~after deduction of the cost of collection shall be deposited~~
10 ~~in the Special Mental Health Fund to be used for mental health~~
11 ~~purposes; and~~

12 ~~(2) Fifteen percent of the balance remaining after~~
13 ~~deduction of the cost of collection shall be deposited in the~~
14 ~~State General Fund.~~

15 "§40-21-87.

16 All taxes or other funds received or collected by
17 the Department of Revenue of the State of Alabama under the
18 provisions of this article remaining after the payment of the
19 expenses of administration and enforcement of this article
20 shall be without delay deposited into the State Treasury to
21 the credit of Education Trust Fund except that, beginning the
22 fiscal year ending September 30, 1993, until the fiscal year
23 ending September 30, 2016, \$14,600,000 annually shall be
24 deposited to the Special Mental Health Trust Fund, of which
25 one-fourth is to be deposited quarterly. Beginning the fiscal
26 year ending September 30, 2017, \$14,600,000 annually shall be
27 deposited to the State General Fund.

1 "§40-23-35.

2 (a) Such amount of money as shall be appropriated
3 for each fiscal year by the Legislature to the Department of
4 Revenue with which to pay the salaries, the cost of operation
5 and management of said department shall be deducted, as a
6 first charge thereon, from the taxes collected under the
7 provisions of this division; provided, that the expenditure of
8 said sum so appropriated shall be budgeted and allotted
9 pursuant to Article 4 of Chapter 4 of Title 41, and limited to
10 the amount appropriated to defray the expenses of operating
11 said department for each fiscal year. After the payment of the
12 expenses, so much of the amount remaining as may be necessary,
13 after first applying all sums of money received by reason of
14 the application of the surplus in the income tax as provided
15 by Section 40-18-58, for the replacement in the public school
16 fund of the three-mill constitutional levy for schools and in
17 the General Fund of the one-mill levy for soldiers' relief and
18 the two and one-half mills for general purposes lost by
19 exemption of homestead provided for in this division shall be
20 first charges against the proceeds of said licenses, taxes or
21 receipts levied or collected under this division. The
22 Comptroller, with the approval of the Governor, is hereby
23 directed to draw his warrants payable out of the total
24 proceeds of said licenses, taxes or receipts levied or
25 collected under this division as herein provided in such sum
26 as shall be found necessary to take care of and replace the
27 three-mill constitutional school levy, the one-mill soldiers'

1 relief levy and the two and one-half mill levy for general
2 purposes of the state ad valorem taxes lost as above set
3 forth.

4 (b) Of the amounts of such collections in any fiscal
5 year, remaining after the payment of the expenses of
6 administration and replacement of the amounts in the several
7 funds as herein provided there shall be paid into the Treasury
8 sums to be credited as follows:

9 (1) To the credit of the 67 counties of the state,
10 to be divided and distributed as hereinafter provided,
11 \$378,000;

12 (2) To the ~~Department of Human Resources~~ State
13 General Fund, \$1,322,000;

14 (3) Beginning June 1, 2000, to the Department of
15 Conservation and Natural Resources for capital outlay for
16 acquisition of land contiguous to existing state parks and
17 land acquired for lakes and or water reservoirs, provision,
18 construction, improvement, renovation, equipping, and
19 maintenance of the state parks system only and not for use by
20 the Department of Conservation and Natural Resources for
21 personnel or administrative use, the sum equal to the increase
22 in receipts accruing to the State of Alabama due to the cap on
23 discounts per license holder in Section 40-23-36(b), which
24 increase shall be equal to the difference between the discount
25 rate or amount allowed under Section 40-23-36(b) and the
26 maximum discount rate allowable under Section 40-23-36(a);
27 provided, however, if at any time any bonds of the Alabama

1 State Parks System Improvement Corporation or the Alabama
2 Public Historical Sites and Parks Improvement Corporation are
3 outstanding (excluding bonds that have been refunded by the
4 establishment of an escrow trust for the payment thereof
5 consisting solely of bonds or other obligations which as to
6 principal and interest constitute direct obligations of, or
7 are unconditionally guaranteed by, the United States of
8 America) there shall first be paid into the State General Fund
9 from such collections an amount equal to the debt service
10 (principal, interest, and premium, if any) payable on such
11 bonds in the then current fiscal year of the state. Provided,
12 however, that one million dollars (\$1,000,000) of such
13 increase in receipts per fiscal year shall be credited to the
14 Department of Human Resources beginning October 1, 1996, until
15 September 30, 2002, and shall be expended for the foster
16 children program.

17 (4)a. On October 1, 2002, to the Department of
18 Conservation and Natural Resources for capital outlay, repairs
19 and maintenance of the state parks system only, the minimum
20 sum of five million dollars (\$5,000,000) from the increase in
21 receipts accruing to the State of Alabama due to the cap on
22 discounts per license holder in Section 40-23-36(b) as
23 calculated in Section 40-23-35(b) (3). Beginning October 1,
24 2003, annually, to the Department of Conservation and Natural
25 Resources for capital outlay, repairs, and maintenance of the
26 state parks system only, the sum calculated by a fraction, the
27 numerator of which is five million dollars (\$5,000,000) and

1 the denominator of which is equal to the increase in receipts
2 as calculated in Section 40-23-35(b) (3) for fiscal year 2002
3 accruing to the State of Alabama multiplied by the increase in
4 receipts as calculated in Section 40-23-35(b) (3) for the then
5 current fiscal year, or the sum of five million dollars
6 (\$5,000,000), whichever is greater. Notwithstanding the
7 previous sentence, for the fiscal years ending September 30,
8 2012, and September 30, 2013, only, the five million dollars
9 (\$5,000,000) shall be transferred to the State General Fund.

10 b. Beginning October 1, 2002, to the credit of the
11 State General Fund, the balance of the sum equal to the
12 increase in receipts accruing to the State of Alabama due to
13 the cap on discounts per license holder in Section
14 40-23-36(b).

15 (c) One-half of the amount deposited to the credit
16 of the 67 counties as above provided, shall be divided and
17 distributed proportionately among the 67 counties of the state
18 according to the population of the said counties as shown by
19 the last federal census as proclaimed, published or certified
20 by the Director of the Bureau of the Census; and one-half of
21 said proceeds shall be divided or distributed equally among 67
22 counties; provided, that the funds divided and distributed to
23 the several counties of the state as hereinabove provided for
24 shall be used exclusively for full-time health service in
25 cooperation with the State Board of Health or the federal
26 government, and for extension services in cooperation with the
27 Alabama Agriculture Extension Service or the federal

1 government, at the discretion of the county commissions of the
2 several counties of the state.

3 ~~(d) The amounts provided in subsection (b) for the~~
4 ~~Department of Human Resources shall be used for general~~
5 ~~welfare purposes. For purposes of this division, "general~~
6 ~~welfare purposes" means:~~

7 ~~(1) The administration of public assistance as set~~
8 ~~out in Sections 38-2-5 and 38-4-1;~~

9 ~~(2) Services, including supplementation and~~
10 ~~supplementary services under the federal Social Security Act,~~
11 ~~to or on behalf of persons to whom such public assistance may~~
12 ~~be given under said Section 38-4-1;~~

13 ~~(3) Services to and on behalf of dependent,~~
14 ~~neglected or delinquent children; and~~

15 ~~(4) Investigative and referral services to and on~~
16 ~~behalf of needy persons.~~

17 ~~(e) (d)~~ In addition, there shall be paid, commencing
18 on ~~January 1, 1978~~ October 1, 2016, and on the first day of
19 each fiscal quarter thereafter, to the ~~Department of Human~~
20 ~~Resources for a statewide, state-administered food stamp~~
21 ~~program, as authorized by the Food Stamp Act of 1964, Public~~
22 ~~Law 88-525, 88th Congress, and amendments thereto, State~~
23 ~~General Fund an amount equal to five percent of the value of~~
24 ~~food stamp benefits issued statewide in excess of the amount~~
25 ~~paid by recipients (bonus or free stamps) during the immediate~~
26 ~~prior fiscal quarter, which sum so appropriated shall be paid~~
27 ~~quarterly to the State General Fund. ~~Department of Human~~~~

1 ~~Resources Trust Fund for administration of the food stamp~~
2 ~~program in conformity with rules and regulations promulgated~~
3 ~~by the United States Department of Agriculture and in~~
4 ~~conformity with Sections 38-1-1 through 38-6-9. Such~~
5 ~~administrative funds shall be limited to and based on fiscal~~
6 ~~year 1976-77 administrative costs, normal inflationary~~
7 ~~increases and mandated administration requirements of the~~
8 ~~Alabama Legislature and the United States Department of~~
9 ~~Agriculture. The Department of Human Resources will not staff~~
10 ~~any county food stamp office at a level which exceeds the~~
11 ~~average staff-to-recipient ratios which existed in Alabama~~
12 ~~during fiscal year 1976-77. This restriction will apply in~~
13 ~~coordination with those provided hereinabove and, should~~
14 ~~conflict occur, the lesser amount of expenditure shall be~~
15 ~~required. At the end of each fiscal year, an accounting shall~~
16 ~~be made of said sum so that any unexpended and unencumbered~~
17 ~~balance of funds may be determined for the purpose of paying~~
18 ~~such balance to the Education Trust Fund.~~

19 ~~(f)~~ (e) The amount of the proceeds of all taxes
20 levied by this division remaining after the payment of the
21 expenses of administration and enforcement and the replacement
22 in the several funds of the amount lost by any homestead
23 exemptions and the distribution as provided in subsections (b)
24 and (d), shall be paid into the Education Trust Fund except as
25 provided in subdivision (4) of Section 40-23-2 and subsection
26 (c) of Section 40-23-61.

27 "§40-23-50.

1 (a) There is hereby levied, in addition to all other
2 taxes of every kind now imposed by law, and shall be
3 collected, as herein provided, a privilege or license tax
4 against the person on account of the business activities
5 engaged in and in the amount to be determined by the
6 application of rates against gross receipts, as follows:

7 Upon every person, firm or corporation engaged or
8 continuing within this state in the business of contracting to
9 construct, reconstruct or build any public highway, road,
10 bridge, or street, an amount equal to five percent of the
11 gross receipts derived from performance of such contracts. The
12 term "gross receipts" is herein defined to include only those
13 amounts derived and received by the contractor from the
14 performance of such contracts.

15 (b) The proceeds of the taxes levied by this
16 section, after deduction of the cost of administration and
17 collection of such taxes, shall be distributed ~~as follows:~~ to
18 the State General Fund.

19 ~~(1) Fifteen percent of the residue remaining after~~
20 ~~deduction of the cost of administration and collection shall~~
21 ~~be paid into the State Treasury and shall be credited to the~~
22 ~~Pensions and Security Trust Fund to be used for general~~
23 ~~welfare purposes, and~~

24 ~~(2) Eighty five percent of the residue remaining~~
25 ~~after deduction of the cost of administration and collection~~
26 ~~shall be paid into the State Treasury and shall be credited to~~

1 ~~the Alabama Special Mental Health Fund to be used for mental~~
2 ~~health purposes.~~

3 (c) The taxes imposed pursuant to this section shall
4 constitute a debt due the state and may be collected by civil
5 action, in addition to all other methods provided by law and
6 in this section. The said taxes, together with interest and
7 penalties with respect thereto, shall constitute and be
8 secured by a lien upon the property of any person from whom
9 said taxes are due or who is required to pay said taxes. All
10 provisions of the revenue laws of this state which apply to
11 the enforcement of liens for license taxes due the state shall
12 apply fully to the collection of the taxes levied herein, and
13 the Department of Revenue shall collect such taxes and enforce
14 this section and shall have and exercise for such collection
15 and enforcement all rights and remedies that this state or the
16 department has for collection of the state sales tax. All
17 provisions of the state sales tax, with respect to
18 definitions, except the definition of "gross receipts"
19 contained therein, payment and assessment of the state sales
20 tax, making of reports and keeping and preserving records with
21 respect thereto, interest after the due date of tax, penalties
22 for failure to pay tax or otherwise complying with the state
23 sales tax statutes, the promulgation of rules and regulations
24 and the administration and enforcement of the state sales tax
25 statutes, which are not inconsistent with the provisions of
26 this section when applied to the tax levied pursuant to
27 subsection (a) of this section, shall apply to the tax levied

1 herein. The Commissioner of Revenue and the state Department
2 of Revenue shall have and exercise the same powers, duties and
3 obligations with respect to the taxes levied herein as are
4 imposed on the commissioner and the department by the state
5 sales tax statutes. All provisions of the state sales tax
6 statutes that are made applicable in this section to the taxes
7 levied herein and to the administration of this section are
8 incorporated herein by reference and made a part hereof as if
9 fully set forth herein; provided, that the provisions of the
10 state sales tax with respect to the collection by the taxpayer
11 of the tax levied therein shall not apply, the taxes levied
12 herein being levied against the person required to pay the tax
13 to the state.

14 (d) The taxes levied herein shall not apply with
15 respect to contracts made by the contractor with any county or
16 incorporated city or town, except that contracts in which the
17 State of Alabama is a joint party with the city, town or
18 county shall be subject to the tax, nor to that portion of the
19 gross receipts received by the contractor constituting
20 additional amounts paid to the contractor under contractual
21 escalation provisions allowing for an increase in the contract
22 price for escalations in the cost of fuels, materials, and/or
23 labor.

24 "§40-23-77.

25 A discount of three percent of the taxes levied by
26 this article due and payable to the state shall be allowed to
27 the seller or vendor; provided, that the taxes due by such

1 seller are paid before same becomes delinquent, as in this
2 article provided.

3 Effective June 1, 2001, the Governor may, by
4 executive order, authorize the Department of Revenue to
5 provide by proper rules and regulations for the allowance of a
6 discount, not to exceed three percent (3%) of the taxes levied
7 by this article due and payable to the state by the seller or
8 vendor; provided that the taxes due by such seller are paid
9 before same becomes delinquent, as in this article provided.

10 For any taxes collected by the seller or vendor on
11 or after June 1, 2001, the Governor may, by executive order,
12 authorize the Department of Revenue to provide by proper rules
13 and regulations for a maximum discount amount or rate for each
14 seller or vendor regardless of the number of locations of that
15 seller or vendor within the state.

16 Beginning June 1, 2001, until September 30, 2002,
17 the balance of the sum equal to the increase in receipts due
18 to any maximum discount amount or rate as provided herein
19 shall first be credited to the Department of Conservation and
20 Natural Resources for (1) the sum equal to the interest the
21 Game and Fish Fund and the Seafood Fund would have earned on
22 the sale of hunting and/or fishing licenses, which is required
23 to be credited to the funds by Federal Regulation 50 CFR
24 80.4a(3), and (2) a sum equal to one million dollars
25 (\$1,000,000) for the Coastal Programs; and any remaining
26 balance shall be credited to the State General Fund.

1 Beginning October 1, ~~2002~~ 2016, and each fiscal year
2 thereafter the lesser of five hundred thousand dollars
3 (\$500,000) or the entire amount of the sum equal to the
4 increase in receipts due to any maximum discount amount or
5 rate as provided herein shall be credited to the ~~Department of~~
6 ~~Human Resources and expended for the foster children program~~
7 State General Fund. Any remaining balance shall first be
8 credited to the Department of Conservation and Natural
9 Resources to be allocated in whole or in part to the
10 following: (1) To the Game and Fish Fund and the Seafood Fund
11 in an amount at least equal to the interest that each fund
12 would have earned on the sale of hunting and/or fishing
13 licenses which is required to be credited to the funds by the
14 Federal Regulation 50 CFR 80.4a(3), and (2) to the Coastal
15 Programs, a sum equal to one million dollars (\$1,000,000); and
16 any remaining balance shall be credited to the State General
17 Fund. Notwithstanding the foregoing, for the fiscal years
18 ending September 30, 2012, and September 30, 2013, only, the
19 one million dollars (\$1,000,000) that would otherwise be
20 distributed to the Coastal Programs shall instead be
21 distributed to the State General Fund.

22 "§40-25-23.

23 All revenues collected under the provisions of this
24 article, except as otherwise provided, shall be paid to the
25 Department of Revenue by check or draft made payable to the
26 Treasurer of Alabama, and shall be distributed in the
27 following manner:

1 (1) All of the revenue derived from the tax levied
2 upon cigarettes by Sections 40-25-2 and 40-25-41 shall be
3 deposited in the State Treasury and 38.82 percent of such
4 revenue shall be divided as follows:

5 ~~a. Six and six one-hundredths percent to the credit~~
6 ~~of the State Public Welfare Trust Fund, which is hereby~~
7 ~~appropriated for general welfare purposes. In this section,~~
8 ~~"general welfare purposes" means:~~

9 ~~1. The administration of public assistance as set~~
10 ~~out in Sections 38-2-5 and 38-4-1;~~

11 ~~2. Services, including supplementation and~~
12 ~~supplementary services under the federal Social Security Act,~~
13 ~~to or on behalf of persons to whom such public assistance may~~
14 ~~be given under Section 38-4-1;~~

15 ~~3. Services to and on behalf of dependent,~~
16 ~~neglected, or delinquent children; and~~

17 ~~4. Investigative and referral services to and on~~
18 ~~behalf of needy persons.~~

19 ~~b. a.~~ Nine and nine one-hundredths percent shall be
20 set apart and used for the following purposes only and in the
21 following order:

22 1. So much thereof as may be necessary for such
23 purpose is hereby appropriated and shall be used by the State
24 Treasurer to pay at their respective maturities the principal
25 and interest that will mature during the then current fiscal
26 year on all bonds at the time outstanding that may have been

1 issued by the State Industrial Development Authority under the
2 provisions of the following acts:

- 3 (i) Acts 1967, No. 231;
- 4 (ii) Acts 1971, No. 1420;
- 5 (iii) Acts 1973, No. 1039;
- 6 (iv) Acts 1975, No. 1217;
- 7 (v) Acts 1978, 2nd Ex. Sess., No. 99;
- 8 (vi) Acts 1981, No. 81-843;
- 9 (vii) Acts 1983, No. 83-925; and
- 10 (viii) Acts 1987, No. 87-550.

11 2. The balance thereafter remaining during each
12 fiscal year shall be paid into the State General Fund.~~a~~
13 ~~special fund in the State Treasury to be designated the~~
14 ~~"General and Mental Health Fund," and is hereby appropriated~~
15 ~~and shall be distributed as follows:~~

16 ~~(i) Thirty six percent of the said balance shall be~~
17 ~~expended by the State Health Officer, with the approval of the~~
18 ~~state Board of Health, for salaries, other expenses and~~
19 ~~equipment purchases, incident to general health work;~~

20 ~~(ii) Fifty eight percent of the said balance shall~~
21 ~~be paid to the Department of Mental Health created in Chapter~~
22 ~~50 of Subtitle 2 of Title 22, to be expended by the said~~
23 ~~department for such purposes as it may designate for the~~
24 ~~provision of mental health services; and~~

25 ~~(iii) Six percent of said balance shall be paid to~~
26 ~~the Alabama Mental Health Board to be expended by said board~~

1 ~~for such purposes as it may designate for the provision of~~
2 ~~services to people with an intellectual disability.~~

3 ~~e.~~ b. Twelve and twelve one-hundredths percent shall
4 be set apart and used for the following purposes only and in
5 the following order:

6 1. So much thereof as may be necessary for such
7 purpose is hereby appropriated to the purpose of acquiring and
8 constructing mental health facilities in the state, and to
9 that end shall be used by the State Treasurer to pay, at their
10 respective maturities, the principal and interest that will
11 mature during the then current fiscal year on whichever of the
12 following may be issued:

13 (i) Any bonds of the state that may be issued for
14 acquisition and construction of mental health facilities under
15 Amendment 266 of the Constitution of Alabama; or

16 (ii) Any bonds that may be issued by the Alabama
17 Mental Health Finance Authority under the provisions of Acts
18 1988, Act No. 88-475.

19 2. The balance thereafter remaining during each
20 fiscal year shall be paid into the State General Fund.~~a~~
21 ~~special fund in the State Treasury, designated the "General~~
22 ~~and Mental Health Fund," and is hereby appropriated and shall~~
23 ~~be distributed as follows:~~

24 ~~(i) Thirty percent of said balance shall be expended~~
25 ~~by the State Health Officer, with the approval of the state~~
26 ~~Board of Health, for salaries, other expenses, and equipment~~
27 ~~purchases incident to general health work; and~~

1 ~~(ii) Seventy percent of the said balance shall be~~
2 ~~paid to the Department of Mental Health created in Chapter 50~~
3 ~~of Subtitle 2 of Title 22, and shall be used by the said~~
4 ~~department for mental health purposes in the state.~~

5 ~~d.~~ c. Six and six one-hundredths percent shall be
6 set apart and used for the following purposes only and in the
7 following order:

8 1. So much thereof as may be necessary for such
9 purposes is hereby appropriated and shall be used by the State
10 Treasurer to pay, at their respective maturities, the
11 principal and interest that will mature during the then
12 current fiscal year on all bonds that may be issued by the
13 State Parks Development Authority under the provisions of Acts
14 1967, No. 272, which provided for the creation of said
15 authority and also provided for the submission of a
16 constitutional amendment to authorize the issuance of general
17 obligation bonds by said authority.

18 2. The balance thereafter remaining during each
19 fiscal year shall be deposited into a special fund in the
20 State Treasury to be designated the "State Parks Fund" and is
21 hereby appropriated and shall be distributed as follows: Said
22 fund may be expended by the State Director of Conservation at
23 his discretion and with the approval of the Governor for
24 salaries, other expenses, land acquisitions, equipment
25 purchases, capital additions or improvements, or other lawful
26 expenses relating to the state division of parks, monuments,
27 and historical sites.

1 ~~e. Sixty-six and sixty-seven~~ d. Seventy-two and
2 seventy-three one-hundredths percent to the credit of the
3 General Fund.

4 (2) The remaining 61.18 percent of the revenue
5 derived from the tax levied on cigarettes by Sections 40-25-2
6 and 40-25-41 shall be deposited into the State Treasury and
7 allocated as follows:

8 a. Up to \$2 million received annually shall be
9 allocated to the various counties of the state levying a
10 cigarette tax to offset the administrative expenses of
11 obtaining local stamps to affix to cigarettes sold in their
12 jurisdiction for the purpose of collecting their local
13 cigarette tax and to provide a discount to wholesalers and
14 jobbers for affixing such stamps. These funds shall be
15 distributed by the Comptroller pro rata based on the actual
16 administrative expenses reported to the Comptroller by the
17 counties at the conclusion of each quarter of the fiscal year.
18 The Comptroller shall insure that such funds are distributed
19 as soon as possible following the receipt of such reports.
20 Failure of any county to submit such a report shall not
21 prohibit the Comptroller from distributing funds to the
22 remaining counties.

23 b. Remaining revenues to the General Fund ~~to be used~~
24 ~~for Medicaid services.~~

25 (3) All of the revenue derived from the tax levied
26 by Sections 40-25-2 and 40-25-41 upon tobacco products other

1 than cigarettes shall be deposited in the State Treasury to
2 the credit of the State General Fund.

3 Section 2. All laws or parts of laws which conflict
4 with this act are repealed.

5 Section 3. This act is effective October 1, 2017,
6 following its passage and approval by the Governor, or its
7 otherwise becoming law.