

1 HB89
2 161553-2
3 By Representative Wood (N & P)
4 RFD: Local Legislation
5 First Read: 03-MAR-15

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2 ENROLLED, An Act,

3 Relating to Calhoun County; levying a sales tax on
4 the retail and wholesale price of all spirituous or vinous
5 liquors sold in the county, and providing for disposition of
6 the proceeds from the sales taxes.

7 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

8 Section 1. Pursuant to the authority granted in
9 Section 104 of the Constitution of Alabama of 1901, in Calhoun
10 County, there is hereby levied and shall be collected a sales
11 tax at the rate of five percent upon the wholesale and retail
12 price, excluding taxes, of spirituous or vinous liquors sold
13 at retail or wholesale in the county by the Alcoholic Beverage
14 Control Board, its stores, or its successors or assigns. The
15 county tax herein levied shall be collected by the board, its
16 successors, or assigns, from the wholesale and retail
17 purchaser at the time the wholesale or retail price is paid.
18 The tax shall be collected as are other taxes on alcoholic
19 beverages and deposited into the county general fund to be
20 distributed to the Calhoun County district attorney's office,
21 district attorney fund, for the operation of the office. The
22 Alcoholic Beverage Control Board may withhold five percent of
23 the tax collected under this act for costs for administration
24 and collection not to exceed two thousand dollars (\$2,000) per
25 year.

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

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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 10-MAR-15.

Jeff Woodard
Clerk

Senate	<hr/> 17-MAR-15 <hr/>	Passed
House	26-MAY-15	Passed, the Governor's Objections to the Con- trary Notwithstanding Yeas 55, Nays 11, Ab- stains 17
Senate	<hr/> 26-MAY-2015 <hr/>	Passed, the Governor's Objections to the Con- trary Notwithstanding Yeas 18, Nays 2, Abstains 1