

1 HB453
2 163798-1
3 By Representatives Johnson (R) and Hurst (N & P)
4 RFD: Local Legislation
5 First Read: 09-APR-15

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Coosa County; to amend Section 45-19-245
14 of the Code of Alabama 1975, providing for a tobacco tax; to
15 further provide for distribution of the proceeds.

16 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

17 Section 1. Section 45-19-245 of the Code of Alabama
18 1975, is amended to read as follows:

19 "§45-19-245.

20 "(a) There is imposed upon every person, firm, or
21 corporation who sells, stores, delivers, uses, or otherwise
22 consumes tobacco or certain tobacco products in Coosa County a
23 county privilege, license, or excise tax in the following
24 amounts:

25 "(1) Five cents (\$0.05) for each package of
26 cigarettes, made of tobacco or any substitute therefor.

1 "(2) Two cents (\$0.02) for each cigar of any
2 description made of tobacco or any substitute therefor, with
3 the exception of the cigarette sized or near cigarette sized
4 cigars which may be taxed at the same rate as cigarettes under
5 subdivision (1).

6 "(3) Two cents (\$0.02) for each sack, can, package,
7 or other container of smoking tobacco, including granulated,
8 plug cut, crimp cut, ready rubbed, and other kinds and forms
9 of tobacco which are prepared in such manner as to be suitable
10 for smoking in a pipe or cigarette.

11 "(4) Three cents (\$0.03) for each sack, plug,
12 package, or other container of chewing tobacco, which tobacco
13 is prepared in such manner as to be suitable for chewing only
14 and not suitable for smoking as described in subdivision (3).

15 "(5) Three cents (\$0.03) for each can, bottle,
16 glass, tumbler, package, or other container of snuff made of
17 tobacco or any substitute therefor. The privilege, license, or
18 excise tax shall be in addition to all other federal, state,
19 or local taxes heretofore imposed by law. Provided, however,
20 when the license tax hereby required to be paid shall have
21 been paid by a wholesaler or seller of cigarettes, cigars,
22 snuff, smoking tobacco, and like tobacco products, such
23 payment shall be sufficient, the intent being that such
24 license tax hereby required to be paid shall be paid but once
25 on each package of cigarettes and on each cigar.

26 "(6) Fifteen cents (\$0.15) for each package of
27 tobacco paper, both gummed and ungummed.

1 "(b) Upon adoption of a resolution by the Coosa
2 County Commission, every person, firm, corporation, club, or
3 association that sells, stores, or receives for the purpose in
4 Coosa County, any cigarettes, cigars, snuff, smoking tobacco,
5 and like tobacco products shall add the amount of the license
6 or privilege tax levied and assessed herein to the price of
7 the cigarettes, cigars, snuff, and smoking tobacco products,
8 it being the purpose and intent of this provision that the tax
9 levied is, in fact, a levy on the consumer with the person,
10 firm, corporation, club, or association, who sells or stores
11 or receives for the purpose of distributing the cigarettes,
12 cigars, snuff, and smoking tobacco products, acting merely as
13 agent for the collection of the tax. The dealer, storer, or
14 distributor shall state the amount of the tax separately from
15 the price of the cigarettes, cigars, snuff, smoking tobacco,
16 and like tobacco products, on all price display signs, sales
17 or delivery slips, bills, and statements which advertise or
18 indicate the price of the cigarettes, cigars, snuff, smoking
19 tobacco, and like tobacco products.

20 "(c) It shall be unlawful for any dealer, storer, or
21 distributor engaged in or continuing in Coosa County in the
22 business for which the tax is hereby levied to fail or refuse
23 to add to the sales price and collect from the purchaser the
24 amount due on account of the tax herein provided or to refund
25 or offer to refund all or any part of the amount collected or
26 absorb or advertise directly or indirectly the absorption of
27 the tax or any portion thereof. Any person, firm, corporation,

1 club, or association violating this subsection shall be fined
2 not more than one hundred dollars (\$100) or imprisoned in the
3 county jail for not more than 60 days, or by both such fine
4 and imprisonment. Each act in violation of this subsection
5 shall constitute a separate offense.

6 "(d) The tax hereby authorized shall be paid by
7 affixing stamps as is required for the payment of the tax
8 imposed by Section 40-25-1 through Section 40-25-28. The State
9 Department of Revenue shall have the same duties relative to
10 the preparation and sale of stamps to evidence the payment of
11 such tax that it has relative to the preparation and sale of
12 stamps under those sections and may exercise the same powers
13 and perform the same duties in the same manner relative to the
14 collection of the tax hereby levied that it does relative to
15 the collection of that tax.

16 "(e) The State Department of Revenue is hereby
17 authorized to promulgate and enforce rules and regulations to
18 effectuate the purposes of this section. All such rules and
19 regulations duly promulgated shall have the force and effect
20 of law.

21 "(f) All laws, rules, and regulations of the
22 Department of Revenue, relating to the manner and time of
23 payment of the tax levied by Section 40-25-1 through Section
24 40-25-28, requiring reports from dealers and prescribing
25 penalties for violations shall apply with equal force to the
26 tax levied by this section as fully set out herein.

1 "(g) The proceeds from the tax hereby authorized,
2 less the actual cost of collection not to exceed five per
3 centum, shall be paid by the State Department of Revenue to
4 the Coosa County Commission to be distributed as follows:

5 " (1) Seven thousand five hundred dollars (\$7,500)
6 per year shall be distributed to the Coosa County ~~Health~~
7 ~~Department~~ General Fund.

8 " (2) The remaining proceeds shall be distributed
9 equally to certified volunteer fire departments."

10 Section 2. This act shall become effective
11 immediately following its passage and approval by the
12 Governor, or its otherwise becoming law.