- 1 HB669
- 2 168702-1
- 3 By Representative Howard (N & P) (Constitutional Amendment)
- 4 RFD: Local Legislation
- 5 First Read: 14-MAY-15

1	168702-1:n:05/05/2015:JET/th LRS2015-1888
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8	SYNOPSIS: This bill would propose a local
9	constitutional amendment to the Constitution of
10	Alabama of 1901, relating to Hale County, to
11	authorize the levying of a sales tax on the retail
12	and wholesale price of all spirituous or vinous
13	liquors sold in the county and to provide for the
14	disposition of the proceeds from the taxes.
15	
16	A BILL
17	TO BE ENTITLED
18	AN ACT
19	
20	To propose an amendment to the Constitution of
21	Alabama of 1901, relating to Hale County; to provide for the
22	levying of a sales tax on the retail and wholesale price of
23	all spirituous or vinous liquors sold in the county; and to
24	provide for the disposition of the proceeds from the sales
25	taxes.
26	BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. The following amendment to the Constitution of Alabama of 1901, is proposed and shall become valid as a part of the Constitution when all requirements of this act are fulfilled:

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PROPOSED AMENDMENT

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

Section 2. An election upon the proposed amendment shall be held in accordance with Amendment 555 to the Constitution of Alabama of 1901, now appearing as Section 284.01 of the Official Recompilation of the Constitution of

Alabama of 1901, as amended, and the election laws of this 1 2 state. Section 3. The appropriate election official shall 3 assign a ballot number for the proposed constitutional amendment on the election ballot and shall set forth the 5 following description of the substance or subject matter of 6 7 the proposed constitutional amendment: "Relating to Hale County, proposing an amendment to 8 the Constitution of Alabama of 1901, to provide for the 9 10 levying of a sales tax on the retail and wholesale price of 11 all spirituous or vinous liquors sold in the county; and to 12 provide for the disposition of the proceeds from the sales 13 taxes. "Proposed by Act " 14 This description shall be followed by the following 15 16 language: 17 "Yes () No ()."