

1 SB486
2 169484-2
3 By Senator Beasley (N & P)
4 RFD: Local Legislation
5 First Read: 19-MAY-15

1 SB486

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4 With Notice and Proof

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6 ENROLLED, An Act,

7 Relating to the Macon County Commission; authorizing
8 the county commission to impose an excise tax on persons,
9 corporations, partnerships, companies, agencies, associations,
10 trusts, estates, and other entities engaged in the business of
11 selling, distributing, storing, or withdrawing from storage,
12 gasoline and motor fuel in Macon County in an amount not to
13 exceed two cents (\$0.02) per gallon and to provide for
14 exception; to provide for the collection and payment of the
15 tax and to provide the distribution of the funds derived
16 therefrom; to authorize the county commission to make rules
17 and regulations for the collection of the tax; to provide for
18 the enforcement and to fix a penalty for the violation of this
19 act.

20 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

21 Section 1. This act shall apply only to Macon
22 County.

23 Section 2. For the purposes of this act, the
24 following terms shall have the following meanings:

1 (1) COUNTY COMMISSION. The County Commission of
2 Macon County.

3 (2) DISTRIBUTOR. Any person who engages in the
4 selling of gasoline or motor fuel in this state and not in
5 interstate commerce by wholesale domestic trade.

6 (3) GASOLINE. Gasoline, naphtha, and other liquid
7 motor fuels or any device or substitute therefor which is
8 commonly used in internal combustion engines. The term shall
9 not include those products known commercially as kerosene oil,
10 fuel oil, or crude oil when used for lighting, heating, or
11 industrial purposes.

12 (4) MOTOR FUEL. Diesel oil, tractor fuel, gas oil,
13 distillate or liquefied gas, kerosene, jet fuel, or any
14 substitutes or devices therefor when sold, distributed,
15 stored, or withdrawn from storage in the county for use in the
16 operation of any motor vehicle on the highways of this state.

17 (5) PERSON. Persons, corporations, partnerships,
18 companies, agencies, associations, incorporated or otherwise,
19 trusts, estates, and other entities.

20 (6) REFINER. Any person who manufactures, distills,
21 blends, compounds, or mixes products in the production of
22 gasoline or motor fuel.

23 (7) RETAIL DEALER. Any distributor who is also
24 engaged in the selling of gasoline or motor fuel at any place
25 in this state in broken quantities.

1 (8) STORER. Any person who ships or causes to be
2 shipped or receives gasoline or motor fuel in any quantities
3 and who stores, withdraws, or uses gasoline or motor fuel for
4 any purpose.

5 (9) USER. Any person who uses or consumes gasoline
6 or motor fuel. The term shall not include any refiner who has
7 a refinery when using gasoline or motor fuel in the
8 manufacturing or refining process, or any person who holds a
9 federal permit to blend motor fuels and who pays the federal
10 excise tax on the motor fuels directly to the federal
11 government, when the person uses gasoline in the blending
12 process.

13 Section 3. (a) Notwithstanding any provision of law,
14 there is levied in addition to any other taxes an additional
15 excise tax on persons selling, distributing, storing, or
16 withdrawing from storage gasoline and motor fuel in an amount
17 not to exceed two cents (\$0.02) per gallon and may require
18 every distributor, retail dealer, or storer to pay the excise
19 tax. The additional excise tax imposed pursuant to this act
20 may not be imposed upon the sale of gasoline or motor fuel
21 used in interstate commerce or any form of fuel such as
22 propane gas that is sold for lighting, heating, or industrial
23 use. If the additional excise tax has been paid by a
24 distributor, retail dealer, or storer, the payment shall be
25 sufficient, the intention being that the tax shall not be paid

1 but once. The additional excise tax shall apply to persons,
2 retail dealers, or distributors storing gasoline or motor fuel
3 and distributing or withdrawing from storage, whether the
4 withdrawal is for sale or other use. Sellers of gasoline or
5 motor fuel paying the tax herein provided may pay the tax
6 computed and paid on the basis of sales, and storers and
7 distributors shall compute and pay the tax on the basis of
8 withdrawals or distributions. The county commission shall not
9 impose any tax upon any gasoline or motor fuel when used in
10 essential governmental functions by the State of Alabama or
11 any agency thereof, the federal government or any agency
12 thereof, or county commissions, municipalities, or boards of
13 education.

14 (b) Any company or retailer of fuel products located
15 or under construction in Macon County that has entered into a
16 formal Project Agreement for economic development with a local
17 government of Macon County in the past 24 months from the date
18 of this act shall hereby be exempt from this additional two
19 cent (\$0.02) fuel tax for a period of not less than 24 months
20 from the date of the final engrossment of this act.

21 Section 4. On or before the 20th day of each month
22 after the county commission has imposed the additional excise
23 tax, each person upon whom the excise tax is imposed shall
24 furnish to the county commission on forms prescribed by it a
25 true and correct statement of all sales and withdrawals of

1 gasoline or motor fuel made by that person during the
2 preceding month. Each person shall furnish to the county
3 commission any additional information required by the county
4 commission and shall pay to the tax collector an amount of
5 money equal to the excise tax due under this act. The
6 statement made by the distributor, retail dealer, or storer
7 shall be sworn to before an officer authorized to administer
8 oaths and any false statement sworn to shall constitute
9 perjury and, upon conviction, the person so convicted shall be
10 punished as provided by law.

11 Section 5. Every distributor, retail dealer, or
12 storer shall keep all books, documents, or papers to show the
13 amounts of sale or withdrawals of gasoline and motor fuel for
14 not less than two years.

15 Section 6. Within 30 days after any tax has been
16 imposed pursuant to this act, every distributor, retail
17 dealer, or storer shall make a report to the county
18 commission, on blanks furnished by it, showing the place and
19 post office address at which the distributor, retail dealer,
20 or storer is engaged in the business. The information on the
21 report shall be entered on a book kept for that purpose. If
22 the distributor, retail dealer, or storer moves the place of
23 business from one address to another, the distributor, retail
24 dealer, or storer shall within 30 days thereafter notify the
25 county commission of the move, and shall give the former place

1 and post office address and the place and post office address
2 to which the place of business has moved. After the effective
3 date of this act, no person shall become a distributor,
4 storer, or seller of gasoline or motor fuel in the county
5 until the aforementioned have been made to the county
6 commission.

7 Section 7. If any distributor, retail dealer, or
8 storer of gasoline or motor fuel fails to make the reports,
9 fails to comply with any regulation adopted for the collection
10 of the tax by the county commission within the time required
11 for making the reports, or fails to pay the tax imposed within
12 the time established for the payment, the distributor, retail
13 dealer, or storer shall be guilty of a Class C misdemeanor,
14 and, upon conviction thereof, shall be punished as provided by
15 law.

16 Section 8. The county commission shall enforce this
17 act and may examine the books, reports, and accounts of every
18 distributor, retail dealer, or storer of gasoline or motor
19 fuel on which the tax has been imposed. The county commission
20 may make any and all rules and regulations deemed necessary
21 and proper for the collection of the tax. Upon a resolution of
22 the county commission, the State Department of Revenue may
23 collect the tax imposed by the county pursuant to this act.
24 All persons, firms, businesses, and corporations owing the tax
25 shall pay it to the Department of Revenue and the payment

1 shall be a full and complete discharge of all liability for
2 the tax owed the county. The Department of Revenue shall
3 promulgate reasonable rules and regulations to facilitate the
4 orderly and efficient collection of the tax imposed pursuant
5 to this act. The Department of Revenue may recover all costs
6 of collecting the tax, not to exceed five percent of the
7 proceeds and shall pay the net amount remaining thereafter to
8 the county commission.

9 Section 9. If any distributor, retail dealer, or
10 storer in gasoline or motor fuel fails to make monthly reports
11 or fails to pay the tax imposed under this act, the tax shall
12 be deemed delinquent. A penalty in the amount of 25 percent of
13 the tax liability shall be added to the amount due. If the
14 county commission determines that a good and sufficient cause
15 exists for the delinquency, the penalty may be waived by the
16 county commission. If any person is delinquent in the payment
17 of the tax imposed pursuant to this act, the county commission
18 shall issue execution for the collection of the tax, directed
19 to any sheriff of the state. The sheriff shall then proceed to
20 collect the tax in the manner now provided by law for the
21 collection of delinquent taxes by the county tax collector and
22 shall make a return of the execution to the county commission.
23 The tax imposed pursuant to this act and any penalties
24 provided herein shall be held as a debt payable to the county
25 by the person against whom the tax has been imposed or against

1 whom the penalties shall have accrued. All taxes and penalties
2 shall be a lien upon the property in the county and elsewhere
3 in this state of the person against whom the tax has been
4 imposed and the penalties have accrued.

5 Section 10. The acceptance of any amount paid
6 pursuant to this act shall not preclude the collection of the
7 amount which is actually due. The amount actually paid shall
8 constitute a credit against the amount which is actually due.

9 Section 11. Any distributor, storer, or dealer who
10 violates this act or who fails to comply with any rule or
11 regulation promulgated hereunder, may be restrained, and
12 prosecution instituted by the Attorney General, or by counsel
13 as the county commission directs, from distributing, selling,
14 storing, or withdrawing from storage any gasoline or motor
15 fuel the sale or withdrawal of which is taxable until those
16 persons have complied with this act.

17 Section 12. An agent of any railroad company, bus or
18 truck operator, or other transportation company or agency
19 operating in the county shall report to the county commission
20 on the fifteenth day of January, April, July, and October of
21 each year all shipments of gasoline or motor fuel handled and
22 delivered to any person in the county during the preceding
23 three months. The report shall give the names and addresses of
24 the consignor or consignee shipping and receiving the gasoline

1 or motor fuel and the number of gallons or pounds contained in
2 each and every shipment.

3 Section 13. One-half of the proceeds of the tax
4 imposed under authority of this act shall be paid into the
5 road and bridge fund in the county treasury for use as
6 provided in Section 14 and one-half of the proceeds shall be
7 distributed to the Macon County Economic Development
8 Authority.

9 Section 14. Expenditures from the special fund
10 provided for in Section 13 shall be made exclusively for the
11 purpose of construction, improvement, and maintenance of
12 public highways and bridges including administrative expenses
13 in connection therewith, the retirement of securities
14 evidencing obligations incurred for payment of costs of any
15 construction, improvement, and maintenance, the matching of
16 federal or state funds in the construction of improved roads
17 and bridges in the county in the same manner as other county
18 funds are used to match federal and state funds and for
19 payment of the costs incurred in the administration, and the
20 enforcement of this act.

21 Section 15. This act shall become effective
22 immediately upon its passage and approval by the Governor, or
23 upon its otherwise becoming a law as herein provided.

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB486

Senate 26-MAY-15

I hereby certify that the within Act originated in and passed the Senate.

Patrick Harris
Secretary

House of Representatives
Passed: 04-JUN-15

By: Senator Beasley