

1 HB462
2 157549-1
3 By Representatives Henry and Johnson (K)
4 RFD: Commerce and Small Business
5 First Read: 12-FEB-14

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8 SYNOPSIS: Currently products sold at wholesale in a
9 county for resale in another county are exempt from
10 any tax levied by local law on the products sold in
11 the county.

12 This bill would specify that tobacco
13 products sold for wholesale in a county for resale
14 in another county are exempt from any tobacco tax
15 levied by local law on tobacco products sold in the
16 county.

17
18 A BILL
19 TO BE ENTITLED
20 AN ACT

21
22 Relating to tobacco products; to specify that
23 tobacco products sold for wholesale in a county for resale in
24 another county are exempt from any tobacco tax levied by local
25 law on tobacco products sold in the county.

26 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. Notwithstanding any provision of law, all
2 tobacco products sold at wholesale in a county for resale in
3 another county are exempt from any tobacco tax levied by local
4 law on tobacco products sold in the county.

5 Section 2. This act is declaratory of existing law
6 and shall apply to any tobacco products sold at wholesale in a
7 county for resale in another county.

8 Section 3. This act shall become effective
9 immediately following its passage and approval by the
10 Governor, or its otherwise becoming law.