

1 HB558
2 149730-3
3 By Representative Laird (N & P)
4 RFD: Local Legislation
5 First Read: 04-APR-13

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ENROLLED, An Act,

Relating to Randolph County; to amend Sections 3 and 6 of Act 2003-213 of the 2003 Regular Session (Acts 2003, p. 541), as last amended by Act 2010-402 of the 2010 Regular Session (Acts 2010, p. 663), providing an additional tax on tobacco and tobacco products in the county; to further provide for the collection and distribution of the tax.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Sections 3 and 6 of Act 2003-213 of the 2003 Regular Session (Acts 2003, p. 541), as last amended by Act 2010-402 of the 2010 Regular Session (Acts 2010, p. 663), are amended to read as follows:

"Section 3. It shall be unlawful for any dealer, storer, or distributor engaged in or continuing in the business in Randolph County for which the tax is levied to fail or refuse to add to the sales price and collect from the purchaser the amount due on account of the tax herein provided, to refund or offer to refund all or any part of the amount collected or absorbed, or advertise directly, or indirectly, the absorption of the tax or any portion thereof. Any person, firm, corporation, club, or association violating this section shall be subject to a civil penalty of not less than twenty-five dollars (\$25) nor more than five hundred

1 dollars (\$500). Each act in violation of this section shall
2 constitute a separate offense.

3 "(1) The State Department of Revenue shall collect
4 all taxes levied pursuant to this act at the same time and in
5 the same manner as state sales and use taxes are collected.

6 "(2) The tax levied herein shall be paid by affixing
7 stamps that are required for the payment of the tax imposed by
8 Sections 40-25-1 to 40-25-28, inclusive, Code of Alabama 1975.

9 "(3) The county ~~may~~ shall contract with ~~any entity,~~
10 ~~including~~ the State Department of Revenue, to purchase stamps
11 to be affixed. The department may have the same duties
12 relative to the preparation and sale of stamps to evidence the
13 payment of the tax that it has relative to the preparation and
14 sale of stamps under Sections 40-25-1 to 40-25-28, inclusive,
15 Code of Alabama 1975.

16 "(4) In accordance with Section 40-25-2(g), Code of
17 Alabama 1975, in the event the aforementioned tobacco stamps
18 are not available for affixing to tobacco products' packages
19 and containers, or by the authority of a duly promulgated
20 regulation eliminating the requirement of affixing county
21 tobacco stamps, the entity, including the Commissioner of the
22 Department of Revenue, may require a monthly report in lieu of
23 stamps to report the amount of tax due. The monthly report
24 shall be in a form approved by the commissioner and adopted by

1 the department under the Alabama Administrative Procedure Act,
2 Title 41, Chapter 22 of the Code of Alabama 1975.

3 "Section 6. (a) The proceeds from the tax
4 authorized, less two percent of the actual amount of
5 collection which shall be retained by the Department of
6 Revenue, shall be distributed to the Randolph County General
7 Fund to be expended within 15 days of receipt as follows:

8 "(1) Thirty-two percent of the proceeds shall be
9 distributed to the Alabama Forestry Commission to be utilized
10 for fire protection in the county, as provided in subsection
11 (b).

12 "(2) Twenty-four percent of the proceeds shall be
13 distributed to the Randolph County Industrial Development
14 Council.

15 "(3) Twenty-four percent shall be retained in the
16 Randolph County General Fund to be utilized as are other
17 county funds.

18 ~~"(4) Ten percent of the proceeds shall be
19 distributed to the Randolph County Water Authority to be used
20 to install "feeder lines" to residents who would not normally
21 be considered for service.~~

22 "(4) Ten percent of the proceeds shall be
23 distributed to the Randolph County Equine and Agricultural
24 Association to be used to pursue educational opportunities

1 related to and to promote all types of agriculture in Randolph
2 County and its surrounding area.

3 "(5) Ten percent of the proceeds shall be
4 distributed to the Randolph County Animal Shelter to be used
5 for small animal control on a countywide basis.

6 "(b) The funds distributed to the Alabama Forestry
7 Commission shall be payable on a quarterly or monthly basis
8 and will be expended within 15 days of receipt solely for
9 purposes of fire protection, prevention, and fire safety
10 education in order to encourage a strong volunteer
11 firefighters network in Randolph County. The proceeds shall be
12 distributed to volunteer fire departments in the county as
13 determined by rules and regulations set up by the Alabama
14 Forestry Commission and the Randolph County Volunteer Fire
15 Fighters Association on an equal basis, share and share alike.
16 None of the proceeds shall be used for salaries nor to pay
17 members for any performance of duties associated with the
18 department. Any member fire department which fails to meet the
19 standards and criteria shall be denied its share of the
20 funding. The association shall give noncomplying member fire
21 departments proper notice of all deficiencies and a reasonable
22 time period to correct the deficiencies before any funds shall
23 be denied.

24 "(c) The funds distributed to the Randolph County
25 Industrial Development Council shall be expended solely for

1 the recruitment of new or the expansion of existing
2 industries, including the purchase of industrial sites,
3 infrastructure improvements, and other incentives for
4 prospective new or existing industries to the end that the
5 council may be able to provide jobs for the citizens of the
6 area. None of the proceeds shall be used for salaries, but the
7 members of the council shall be entitled to reimbursement from
8 funds of the council for their actual and necessary expenses
9 incurred in the performance of their actual duties. Any
10 additional money needed for salaries shall be generated from
11 other sources.

12 "(d) None of the funds distributed to the Randolph
13 County Equine and Agricultural Association shall be used for
14 salaries, but the members of the board shall be entitled to
15 reimbursement from funds of the association for their actual
16 and necessary expenses incurred in the performance of their
17 actual duties. Any additional monies needed for salaries shall
18 be generated from other sources."

19 Section 2. This act shall become effective
20 immediately following its passage and approval by the
21 Governor, or its otherwise becoming law.

