

1 HB571
2 149072-3
3 By Representative Melton (N & P)
4 RFD: Local Legislation
5 First Read: 09-APR-13

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ENROLLED, An Act,

Relating to Dallas County; to levy an additional sales tax on liquor sold in the county by entities licensed by the Alcoholic Beverage Control Board; providing for the tax; and prescribing a delinquent monetary penalty for a violation of this act.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. This act shall only apply to Dallas County.

Section 2. For purposes of this act, the term "liquor" shall have the same meaning as ascribed to the term in subdivision (15) of Section 28-3-1 Code of Alabama 1975.

Section 3. (a) Notwithstanding any provision of law and pursuant to Section 104 of the Constitution of Alabama of 1901, there is imposed, in addition to all other taxes, including, but not limited to, municipal gross receipts license taxes, a five percent sales tax on liquor sold by entities licensed by the Alcoholic Beverage Control Board.

(b) The proceeds of all sales that are presently exempt under the state sales and use tax statutes are exempt from the tax authorized by this act.

Section 4. All amounts collected within Dallas County pursuant to this act shall be allocated as follows:

1 (1) Twenty-five percent to the district attorney for
2 Dallas County.

3 (2) Seventy-five percent to the Dallas County Drug
4 Court.

5 Section 5. The taxes levied by this act, except as
6 otherwise provided, shall be due and payable to the Director
7 of Revenue or any other county officer or employee charged
8 with the duty of collecting county licenses or privilege
9 taxes, on or before the last day of each month next succeeding
10 the month in which the tax accrues. On or before the last day
11 of each month after the ratification date of the taxes, every
12 person upon whom the tax is levied by this act shall render to
13 the director on a form prescribed by him or her, a true and
14 correct statement showing the gross proceeds of the business
15 subject to the tax for the then preceding month, together with
16 such other information as the director may demand and require.
17 When making the monthly report the taxpayer shall compute and
18 pay to the director the amount of taxes shown to be due;
19 provided, however, any person subject to the tax who conducts
20 any business on a credit basis may defer reporting and paying
21 the tax until after the person has received payment for the
22 items, articles, or accommodations furnished. In the event the
23 taxpayer so defers reporting and paying any taxes, he or she
24 shall thereafter include in each monthly report all credit
25 collections made during the then preceding month and shall pay

1 the amount of taxes computed thereon at the time of filing the
2 report. Every person engaged or continuing in any business
3 subject to the taxes levied by this act shall keep and
4 preserve suitable records of the gross proceeds of the
5 business and such other books or accounts as may be necessary
6 to determine the amount of tax for which he or she is liable.
7 The records shall be kept and preserved for a period of five
8 years and shall be open for examination at any time by the
9 director or by any duly authorized agent, deputy, or employees
10 of the director. Any person who fails to pay the tax levied by
11 this act within the time required by this act shall pay in
12 addition to the tax a delinquent penalty of 10 percent of the
13 amount of tax due, together with interest thereon at the rate
14 of one-half of one percent per month or fraction thereof from
15 the date on which the tax became due and payable, to be
16 assessed and collected as a part of the tax. The director may
17 waive or remit the penalty or any portion thereof.

18 Section 6. This act shall become effective on the
19 first day of the third month following its passage and
20 approval by the Governor, or its otherwise becoming law.

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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 16-APR-13.

Jeff Woodard
Clerk

Senate

20-MAY-13

Passed