- 1 HB45
- 2 135067-1
- 3 By Representative Knight (Constitutional Amendment)
- 4 RFD: Ways and Means Education
- 5 First Read: 07-FEB-12
- 6 PFD: 01/23/2012

1	135067-1:n:12/07/2011:LFO-KF/csh
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8	SYNOPSIS: This bill would propose an amendment to the
9	Constitution of Alabama of 1901, to repeal
10	Amendment 225 of the Constitution of Alabama of
11	1901, now appearing as Section 211.04 of the
12	Official Recompilation of the Constitution of
13	Alabama of 1901, as amended; and to exempt sales of
14	food and over-the-counter drugs from state sales
15	tax.
16	
17	A BILL
18	TO BE ENTITLED
19	AN ACT
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21	To propose an amendment to the Constitution of
22	Alabama of 1901, to repeal Amendment 225 of the Constitution
23	of Alabama of 1901, now appearing as Section 211.04 of the
24	Official Recompilation of the Constitution of Alabama of 1901,
25	as amended; and to exempt sales of food and over-the-counter
26	drugs from state sales tax.
27	RE IT ENACTED BY THE LECISLATURE OF ALARAMA.

Section 1. The following amendment to the Constitution of Alabama of 1901, as amended, is proposed and shall become valid as a part thereof when approved by a majority of the qualified electors voting thereon and in accordance with Sections 284, 285, and 287 of the Constitution of Alabama of 1901, as amended:

## PROPOSED AMENDMENT

- (a) Amendment 225 of the Constitution of Alabama of 1901, now appearing as Section 211.04 of the Official Recompilation of the Constitution of Alabama of 1901, as amended, is repealed.
- (b) Beginning September 1, 2012, the sale of food and over-the-counter drugs shall be exempt from the state sales tax. Local governments shall continue to collect sales taxes on food and over-the-counter drugs at the same rate collected for the local portion of the retail sales tax. For purposes of this amendment, food means food as defined in 7 U.S.C. §2011, et seq., for the purposes of the federal Supplemental Nutrition Assistance Program regardless of where or by what means food is sold. In the event that the federal Supplemental Nutrition Assistance Program definition no longer exists, the Legislature shall provide a new definition of food by general law.

Over-the-counter drugs means drugs that are sold without a prescription and that contain a label that identifies the product as a drug as required by 21 C.F.R. \$201.66. The over-the-counter drug label includes a drug facts

1 panel or a list of the active ingredients with a list of those 2 ingredients contained in the compound, substance or preparation. Over-the-counter drugs do not include grooming 3 and hygiene products, including soaps and cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and sun tan 5 lotions and screens, regardless of whether the product meets 6 7 the definition of over-the-counter drugs.

> Section 2. An election upon the proposed amendment shall be held in accordance with Sections 284 and 285 of the Constitution of Alabama of 1901, as amended, and the election laws of this state at the next statewide primary, general or special election held for that purpose.

Section 3. The appropriate election official shall assign a ballot number for the proposed constitutional amendment on the election ballot and shall set forth the following description of the substance or subject matter of the proposed constitutional amendment:

"Proposing an amendment to the Constitution of Alabama of 1901, to repeal Amendment 225 of the Constitution of Alabama of 1901, now appearing as Section 211.04 of the Official Recompilation of the Constitution of Alabama of 1901, as amended; and to exempt sales of food and over-the-counter drugs from state sales tax.

"Proposed by Act \_\_\_\_."

This description shall be followed by the following 26 language:

27 "Yes ( ) No ( )."

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