

1 HB665
2 137386-2
3 By Representative Thomas (N & P)
4 RFD: Local Legislation
5 First Read: 10-APR-12

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ENROLLED, An Act,

Relating to Blount County; to amend Section 45-5-244, Code of Alabama 1975, to provide penalties for failure to collect the tax levied on tobacco products in Blount County.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 45-5-244, Code of Alabama 1975, is amended to read as follows:

"§45-5-244.

"(a) The County Commission of Blount County may levy a county privilege or excise tax on every person, firm, or corporation that sells, delivers, uses, or otherwise consumes tobacco products in the county. Tobacco products include cigarettes, cigars, smoking tobacco, chewing tobacco, snuff, and tobacco paper, both gummed and ungummed, or packages thereof. The amount of the tax shall be established by ordinance and shall not exceed ten cents (\$.10) per tobacco product or package thereof. The proceeds of any tax levied pursuant to this section shall be used exclusively for school resource officers, drug task force officers, patrol cars, or other related equipment deemed necessary by the county sheriff's department.

"(b) It shall be unlawful for any dealer, storer, or distributor engaged in or continuing the business in Blount

1 County for which the tax is levied to fail or refuse to add to
2 the sales price and collect from the purchaser the amount due
3 on account of the tax herein provided, to refund or offer to
4 refund all or any part of the amount collected or absorbed, or
5 advertise directly or indirectly, the absorption of the tax or
6 any portion thereof. Any person, firm, corporation, club, or
7 association violating this section shall be subject to a civil
8 penalty of not less than two hundred fifty dollars (\$250).
9 Each act in violation of this section shall constitute a
10 separate offense. The proceeds of any fine collected pursuant
11 to this subsection shall be deposited into the General Fund of
12 Blount County to assist in funding the School Resource Officer
13 Program."

14 Section 2. This act shall become effective on the
15 first day of the third month following its passage and
16 approval by the Governor, or its otherwise becoming law.

