

1 SB348
2 115441-1
3 By Senator Benefield (N & P)
4 RFD: Local Legislation No. 1
5 First Read: 02-FEB-10

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Clay County; to amend Sections
14 45-14-244.02 and 45-14-244.05, Code of Alabama 1975, and to
15 repeal Section 45-14-244.04, Code of Alabama 1975; to provide
16 for the disbursement of a portion of the tobacco tax to the
17 county commission to be used by water districts in the county
18 to build feeder lines; to authorize the county commission to
19 promulgate rules for disbursing the funds; to further provide
20 for collection of the tax; and to abolish the District
21 Community Service Office.

22 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

23 Section 1. Sections 45-14-244.02 and 45-14-244.05,
24 Code of Alabama 1975, are amended to read as follows:

25 "§45-14-244.02.

26 "It shall be unlawful for any dealer, storer, or
27 distributor engaged in or continuing in the business in Clay

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 twenty-five dollars (\$25) nor more
9 than five hundred dollars (\$500). Each act in violation of
10 this section shall constitute a separate offense.

11 "(1) The State Department of Revenue ~~may~~ shall
12 collect all taxes levied pursuant to this part at the same
13 time and in the same manner as state sales and use taxes are
14 collected.

15 "(2) The tax levied herein shall be paid by affixing
16 stamps that are required for the payment of the tax imposed by
17 Sections 40-25-1 to 40-25-28, inclusive.

18 "~~(3) The county in conjunction with the District~~
19 ~~Community Service Office may~~ shall contract with ~~any entity,~~
20 ~~including~~ the State Department of Revenue, to purchase stamps
21 to be affixed. The department may have the same duties
22 relative to the preparation and sale of stamps to evidence the
23 payment of the tax that it has relative to the preparation and
24 sale of stamps under Sections 40-25-1 to 40-25-28, inclusive.

25 "(4) In accordance with Section 40-25-2(g), in the
26 event the aforementioned tobacco stamps are not available for
27 affixing to tobacco products packages and containers, or by

1 the authority of a duly promulgated regulation eliminating the
2 requirement of affixing county tobacco stamps, the entity,
3 including the Commissioner of the Department of Revenue, may
4 require a monthly report in lieu of stamps to report the
5 amount of tax due. The monthly report shall be in a form
6 approved by the commissioner and adopted by the department
7 under the Alabama Administrative Procedure Act, Title 41,
8 Chapter 22.

9 "§45-14-244.05.

10 "(a) The proceeds from the tax authorized, less two
11 percent of the actual cost of collection, which shall be
12 retained by the Department of Revenue, shall be distributed to
13 the Clay County General Fund to be expended as follows:

14 "(1) Thirty-two percent of the proceeds shall be
15 distributed to the Alabama Forestry Commission to be utilized
16 for fire protection in the county, as provided in subsection
17 (b).

18 "(2) Twenty percent of the proceeds shall be
19 distributed to the Clay County Industrial Development Council.

20 "(3) Twenty-eight percent shall be retained in the
21 Clay County General Fund to be utilized as are other county
22 funds.

23 "(4) Twenty percent of the proceeds shall be
24 ~~utilized exclusively to fund the District Community Service~~
25 ~~Office serving Clay, Chambers, and Randolph Counties as~~
26 ~~provided in subsection (c)~~ distributed to the Clay County
27 Commission to be deposited in a separate fund in the county

1 treasury and, subject to an application process developed by
2 the county commission, disbursed to water districts in the
3 county for the purpose of installing feeder lines. The county
4 commission shall have the authority to develop guidelines,
5 promulgate rules, and institute an application process to
6 provide for the disbursement of the funds.

7 "(b) The funds distributed to the Alabama Forestry
8 Commission shall be payable on a quarterly or monthly basis
9 and will be expended solely for purposes of fire protection,
10 prevention, and fire safety education in order to encourage a
11 strong volunteer firefighters' network in Clay County. The
12 proceeds shall be distributed to volunteer fire departments in
13 the county as determined by rules and regulations set up by
14 the Alabama Forestry Commission and the Clay County Volunteer
15 Firefighters Association on an equal basis, share and share
16 alike. None of the proceeds shall be used for salaries nor to
17 pay 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 District Community Service Office shall be~~
25 ~~charged with serving the constituents of the district and~~
26 ~~disbursing any and all funding from community grant programs~~
27 ~~and any other grant funding authorized by the Legislature."~~

1 Section 2. The District Community Service Office
2 serving Randolph, Clay, and Chambers Counties is abolished and
3 Section 45-14-244.04, Code of Alabama 1975, is repealed.

4 Section 3. This act shall become effective September
5 30, 2010.