

1 SB490
2 115438-1
3 By Senator Benefield (N & P)
4 RFD: Local Legislation No. 1
5 First Read: 02-MAR-10

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Randolph County; to amend Sections 3 and
14 6 and to repeal Section 5 of Act 2003-213 of the 2003 Regular
15 Session (Acts 2003, p. 541), providing an additional tax on
16 tobacco and tobacco products in the county; to further provide
17 for the collection and distribution of the tax and to abolish
18 the District Community Service Office.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. Sections 3 and 6 of Act 2003-213 of the
21 2003 Regular Session (Acts 2003, p. 541), are amended to read
22 as follows:

23 "Section 3. It shall be unlawful for any dealer,
24 storer, or distributor engaged in or continuing in the
25 business in Randolph County for which the tax is levied to
26 fail or refuse to add to the sales price and collect from the
27 purchaser the amount due on account of the tax herein

1 provided, to refund or offer to refund all or any part of the
2 amount collected or absorbed, or advertise directly, or
3 indirectly, the absorption of the tax or any portion thereof.
4 Any person, firm, corporation, club, or association violating
5 this section shall be subject to a civil penalty of not less
6 than twenty-five dollars (\$25) nor more than five hundred
7 dollars (\$500). Each act in violation of this section shall
8 constitute a separate offense.

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

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

15 "(3) The county may contract with any entity,
16 including the State Department of Revenue, to purchase stamps
17 to be affixed. The department may have the same duties
18 relative to the preparation and sale of stamps to evidence the
19 payment of the tax that it has relative to the preparation and
20 sale of stamps under Sections 40-25-1 to 40-25-28, inclusive,
21 Code of Alabama 1975.

22 "(4) In accordance with Section 40-25-2(g), Code of
23 Alabama 1975, in the event the aforementioned tobacco stamps
24 are not available for affixing to tobacco products' packages
25 and containers, or by the authority of a duly promulgated
26 regulation eliminating the requirement of affixing county
27 tobacco stamps, the entity, including the Commissioner of the

1 Department of Revenue, may require a monthly report in lieu of
2 stamps to report the amount of tax due. The monthly report
3 shall be in a form approved by the commissioner and adopted by
4 the department under the Alabama Administrative Procedure Act,
5 Title 41, Chapter 22 of the Code of Alabama 1975.

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

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

15 "(2) Twenty-four percent of the proceeds shall be
16 distributed to the Randolph County Industrial Development
17 Council.

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

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

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

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

19 Section 2. The District Community Service Office
20 serving Randolph, Clay, and Chambers Counties is abolished,
21 and Section 5 of Act 2003-213 of the 2003 Regular Session
22 (Acts 2003, p. 541), is repealed.

23 Section 3. This act shall become effective on
24 September 30, 2010.