

1 HB639
2 130310-1
3 By Representative DeMarco (N & P)
4 RFD: Jefferson County Legislation
5 First Read: 24-MAY-11

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Jefferson County; to amend Section 9 of
14 Act 414 of the 1947 Regular Session (General Acts 1947, p.
15 304), relating to tobacco tax; to provide that the proceeds
16 from the taxes levied pursuant to the act shall be paid into
17 the Jefferson County General Fund to be expended for county
18 public purposes as the governing body of the county shall
19 determine except to the extent that the proceeds are pledged
20 to debt repayment or the contractual obligations of the
21 county.

22 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

23 Section 1. Section 9 of Act 414 of the 1947 Regular
24 Session (General Acts 1947, p. 304), is amended to read as
25 follows:

26 "Section 9. The license tax required to be paid by
27 this act through the purchase of tobacco stamps from the

1 Probate Judge shall be received by him and shall be
2 ~~distributed by him as follows: one-half of one percent of said~~
3 ~~tax first shall be paid to the Probate Judge to be paid by him~~
4 ~~to the General Treasury of the County for the collection and~~
5 ~~distribution of said tax, two and one-half percent of said tax~~
6 ~~shall then be paid to the license inspector for the~~
7 ~~enforcement of the provisions of this act and shall be paid by~~
8 ~~the license inspector to the General Treasury of the County;~~
9 ~~the remainder of said tax, after first deducting the three~~
10 ~~percent as above provided shall be distributed as follows:~~
11 ~~one-fourth shall be paid into the General Treasury of the~~
12 ~~County and three-fourths shall be distributed to the~~
13 ~~municipalities within the county, on a population basis,~~
14 ~~according to the last or any subsequent Federal Census. paid~~
15 ~~into the county general fund upon collection and may be~~
16 ~~expended for county public purposes and in the manner as the~~
17 ~~governing body of the county shall determine except to the~~
18 ~~extent that the proceeds are pledged to debt repayment or the~~
19 ~~contractual obligations of the county.~~ The Probate Judge shall
20 distribute the tax on or before the 10th day of the month
21 following receipt of same."

22 Section 2. All laws or parts of laws which conflict
23 with this act are repealed.

24 Section 3. This act shall become effective on the
25 first day of the third month following its passage and
26 approval by the Governor, or its otherwise becoming law.