

1 HB646  
2 130299-1  
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 4 of  
14 Act 524 of the 1965 Regular Session (Acts 1965, p. 766),  
15 relating to a license tax on the sale of tobacco products; to  
16 provide that the proceeds from the tax on tobacco products  
17 shall be paid to the county general fund, except to the extent  
18 that the proceeds are pledged to debt repayment or the  
19 contractual obligations of the county.

20 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

21 Section 1. Section 4 of Act 524 of the 1965 Regular  
22 Session (Acts 1965, p. 766), is amended to read as follows:

23 "Section 4. ~~The taxes levied by this act shall~~  
24 ~~become effective, or go into effect, on the first day of the~~  
25 ~~calendar month next following that calendar month in which~~  
26 ~~there is adopted an act creating in every county of the State~~  
27 ~~having a population of 500,000 or more, according to the last~~

1 ~~or any subsequent Federal census, a public corporation for the~~  
2 ~~purpose of establishing, maintaining and operating a civic~~  
3 ~~center in the county seat of said county provided, however,~~  
4 ~~that if the last mentioned act has been enacted prior to this~~  
5 ~~act becoming law, then the taxes levied by this act shall~~  
6 ~~become effective, and go into effect, on the first day of that~~  
7 ~~calendar month next following the calendar month in which this~~  
8 ~~act becomes a law.~~

9 "(a) Subject to subsection (b), the proceeds from  
10 the taxes levied by this act shall be paid into the general  
11 treasury of the county as received and collected may be  
12 expended for county public purposes and in the manner as the  
13 governing body of the county shall determine.

14 (b) Notwithstanding any other provision of this act,  
15 that portion of the proceeds of this tax that on the effective  
16 date of the act adding this subsection are pledged to or used  
17 for the payment of bonds issued for the financing of the  
18 Birmingham Jefferson Civic Center may not be used for any  
19 other purpose.

20 "(c) The county may increase the tax provided for by  
21 subsection (a) of this section by resolution which shall be  
22 subject to the provisions of subsection (d) of this section.

23 "(d) (1) A resolution enacted by the Jefferson County  
24 Commission increasing the tax on tobacco products may not be  
25 effective unless it is approved by an affirmative vote of a  
26 majority of the voters of Jefferson County.

1                   "(2) The Jefferson County Commission shall advertise  
2 the resolution to increase the tax on tobacco products in a  
3 newspaper published in Jefferson County and posted on its  
4 website for three consecutive weeks prior to an election  
5 concerning the resolution.

6                   "(3) The notice of the election shall be given by  
7 the judge of probate, and the election shall be held,  
8 conducted, and the results canvassed in the manner as other  
9 county elections. The question shall be, "Do you approve the  
10 resolution increasing the tax on tobacco products proposed by  
11 the Jefferson County Commission? Yes ( ) No ( )" The county  
12 shall pay any costs and expenses not otherwise reimbursed by a  
13 governmental agency which are incidental to the election. If a  
14 majority of the votes cast in the election are "Yes," the  
15 resolution shall become operative immediately. If the majority  
16 of the votes are "No," the resolution shall be repealed and  
17 shall have no further effect. The Judge of Probate of  
18 Jefferson County shall certify the results of the election to  
19 the Secretary of State."

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