

1 SB476
2 135683-3
3 By Senator Dial (N & P)
4 RFD: Local Legislation No. 1
5 First Read: 05-APR-12

9 A BILL
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11 TO BE ENTITLED
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13 AN ACT
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Relating to Clay County; to amend Sections
45-14-244.02 and 45-14-244.05, Code of Alabama 1975; to add a
new Section 45-14-244.04 to the Code of Alabama 1975, as
repealed by Act 2010-401, 2010 Regular Session (Acts 2010, p.
660); to further provide for the distribution of the tobacco
tax.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

22 "§45-14-244.02.

23 "It shall be unlawful for any dealer, storer, or
24 distributor engaged in or continuing in the business in Clay
25 County for which the tax is levied to fail or refuse to add to
26 the sales price and collect from the purchaser the amount due

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

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

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

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

24 "(4) In accordance with Section 40-25-2(g), in the
25 event the aforementioned tobacco stamps are not available for
26 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, Chapter 22,
8 Title 41.

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

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

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

24 "(4) ~~(3) Twenty Twenty-five~~ percent of the proceeds
25 shall be ~~distributed to the Clay County Commission to be~~
26 ~~deposited in a separate fund in the county treasury and,~~

1 subject to an application process developed by the county
2 commission, disbursed to water districts in the county for the
3 purpose of installing feeder lines. The county commission
4 shall have the authority to develop guidelines, promulgate
5 rules, and institute an application process to provide for the
6 disbursement of the funds utilized exclusively to fund the
7 District Community Service Office serving Clay, Chambers, and
8 Randolph Counties as provided in subsection (c).

9 "(4) Fifteen percent shall be distributed to the
10 Citizens for the Welfare of Animals in Clay County to be used
11 for small animal control on a countywide basis. The Citizens
12 for the Welfare of Animals in Clay County may use the funds to
13 contract with an adjoining county to provide animal shelter
14 services.

15 "(b) The funds distributed to the Alabama Forestry
16 Commission shall be payable on a quarterly or monthly basis
17 and will be expended solely for purposes of fire protection,
18 prevention, and fire safety education in order to encourage a
19 strong volunteer firefighters' network in Clay County. The
20 proceeds shall be distributed to volunteer fire departments in
21 the county as determined by rules and regulations set up by
22 the Alabama Forestry Commission and the Clay County Volunteer
23 Firefighters Association on an equal basis, share and share
24 alike. None of the proceeds shall be used for salaries nor to
25 pay members for any performance of duties associated with the
26 department. Any member fire department which fails to meet the

1 standards and criteria shall be denied its share of the
2 funding. The association shall give noncomplying member fire
3 departments proper notice of all deficiencies and a reasonable
4 time period to correct the deficiencies before any funds shall
5 be denied.

6 "(c) The District Community Service Office shall be
7 charged with serving the constituents of the district and
8 disbursing any and all funding from community grant programs
9 and any other grant funding authorized by the Legislature."

10 Section 2. Section 45-14-244.04, as repealed by Act
11 2010-401, 2010 Regular Session (Acts 2010, p. 660), is added
12 to the Code of Alabama 1975, to read as follows:

13 There is hereby created the District Community
14 Service Office serving Randolph, Clay, and Chambers Counties.
15 Office space and sufficient personnel, office furniture,
16 office equipment, telephone service, and accommodation for the
17 members of the legislative delegation serving the respective
18 counties may be provided by the respective counties. Personnel
19 for the office shall be selected by the members of the
20 legislative delegation. Members of the legislative delegation
21 may contract for services or employment with such personnel.
22 The personnel shall serve at the pleasure of the members of
23 the legislative delegation. The office shall be charged with
24 serving the constituents of the district and disbursing any
25 and all funding from community grant programs and any other
26 grant funding authorized by the Legislature.

