

1 SB486
2 135676-3
3 By Senator Dial (N & P)
4 RFD: Local Legislation No. 1
5 First Read: 05-APR-12

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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 of Act 2003-213, 2003 Regular Session (Acts 2003, p. 541),
15 as last amended by Act 2010-402, 2010 Regular Session (Acts
16 2010, p. 663); to reenact Section 5 of Act 2003-213, 2003
17 Regular Session (Acts 2003, p. 541), as repealed by Act
18 2010-402, 2010 Regular Session (Acts 2010, p. 663), to further
19 provide for distribution of the tobacco tax.

20 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

21 Section 1. Sections 3 and 6 of Act 2003-213, 2003
22 Regular Session (Acts 2003, p. 541), as last amended by Act
23 2010-402, 2010 Regular Session (Acts 2010, p. 663), are
24 amended to read as follows:

25 "Section 3. It shall be unlawful for any dealer,
26 storer, or distributor engaged in or continuing in the
27 business in Randolph County for which the tax is levied to

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

11 "(1) The State Department of Revenue may collect all
12 taxes levied pursuant to this act at the same time and in the
13 same manner as state sales and use taxes are 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, Code of Alabama 1975.

17 "(3) The county in conjunction with the District
18 Community Service Office shall 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
27 the authority of a duly promulgated regulation eliminating the

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

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

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

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

20 "(b) The funds distributed to the Industrial
21 Development Council shall be expended solely for recruitment
22 of new and/or existing Industries/businesses that will provide
23 jobs for the area. No more than twenty percent of the
24 generated revenue shall be expended on personnel cost and/or
25 related to personnel.

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

4 "(4) Ten percent shall be distributed to the
5 Randolph County Animal Shelter to be used for small animal
6 control on a countywide basis.

7 "(5) Ten percent of the proceeds shall be utilized
8 exclusively to fund the District Community Service Office
9 created pursuant to Section 5.

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

1 Section 2. Section 5 of Act 2003-213, 2003 Regular
2 Session (Acts 2003, p. 541), as repealed by Act 2010-402, 2010
3 Regular Session (Acts 2010, p. 663), is reenacted to read as
4 follows:

5 "Section 5. There is hereby created the District
6 Community Service Office serving Randolph, Clay, and Chambers
7 Counties. Office space and sufficient personnel, office
8 furniture, office equipment, telephone service, and
9 accommodation for the members of the legislative delegation
10 serving the respective counties may be provided by the
11 respective counties. Personnel for the office shall be
12 selected by the members of the legislative delegation. Members
13 of the legislative delegation may contract for services or
14 employment with such personnel. The personnel shall serve at
15 the pleasure of the members of the legislative delegation. The
16 office shall be charged with serving the constituents of the
17 district and disbursing any and all funding from community
18 grant programs and any other grant funding authorized by the
19 Legislature."

20 Section 3. 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.