

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

1 SB486

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4 With Notice and Proof

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6 ENGROSSED

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9 A BILL
10 TO BE ENTITLED
11 AN ACT

12
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17 Regular Session (Acts 2003, p. 541), as repealed by Act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

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

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

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

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

25 "(4) In accordance with Section 40-25-2(g), in the
26 event the aforementioned tobacco stamps are not available for

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

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

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

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

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

1 generated revenue shall be expended on personnel cost and/or
2 related to personnel.

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

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

9 "(5) Ten percent of the proceeds shall be utilized
10 exclusively to fund the District Community Service Grant
11 Authority created pursuant to Section 5.

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

1 deficiencies and a reasonable time period to correct the
2 deficiencies before any funds shall be denied."

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

7 "Section 5. There is hereby created the District
8 Community Service Grant Authority consisting of the Senator
9 from Senate District 13 and the House members from House
10 Districts 37 and 38. The District Community Service Grant
11 Authority shall allocate funds distributed to the authority."

12 Section 3. This act shall become effective on the
13 first day of the second month following its passage and
14 approval by the Governor, or its otherwise becoming law.

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3 Senate
4 Read for the first time and referred to the Senate
5 committee on Local Legislation No. 1..... 05-APR-12
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7 Read for the second time and placed on the calen-
8 dar..... 10-APR-12
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10 Read for the third time and passed as amended 12-APR-12

11 Yeas 23
12 Nays 2
13 Abstaining 4

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16 Patrick Harris
17 Secretary
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