

1 HB89  
2 161553-1  
3 By Representative Wood (N & P)  
4 RFD: Local Legislation  
5 First Read: 03-MAR-15

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to Calhoun County; levying a sales tax on  
14 the retail and wholesale price of all spirituous or vinous  
15 liquors sold in the county, and providing for disposition of  
16 the proceeds from the sales taxes.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. Pursuant to the authority granted in  
19 Section 104 of the Constitution of Alabama of 1901, in Calhoun  
20 County, there is hereby levied and shall be collected a sales  
21 tax at the rate of five percent upon the wholesale and retail  
22 price, excluding taxes, of spirituous or vinous liquors sold  
23 at retail or wholesale in the county by the Alcoholic Beverage  
24 Control Board, its stores, or its successors or assigns. The  
25 county tax herein levied shall be collected by the board, its  
26 successors, or assigns, from the wholesale and retail  
27 purchaser at the time the wholesale or retail price is paid.

1       The tax shall be collected as are other taxes on alcoholic  
2       beverages and deposited into the county general fund to be  
3       distributed to the Calhoun County district attorney's office,  
4       district attorney fund, for the operation of the office. The  
5       Alcoholic Beverage Control Board may withhold five percent of  
6       the tax collected under this act for costs for administration  
7       and collection not to exceed two thousand dollars (\$2,000) per  
8       year.

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