

HB155 INTRODUCED



1 HB155
2 814DFHH-1
3 By Representatives Standridge, Shedd (Constitutional
4 Amendment)
5 RFD: Local Legislation
6 First Read: 08-Feb-24

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4 SYNOPSIS:

5 This bill would propose an amendment to the
6 Constitution of Alabama of 2022, relating to Blount
7 County, to levy county excise taxes on vapor products,
8 alternative nicotine products, and tobacco products; to
9 provide for civil penalties for a violation of this
10 act; and to provide for the collection and distribution
11 of the proceeds from these taxes.

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14 A BILL
15 TO BE ENTITLED
16 AN ACT
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18 To propose an amendment to the Constitution of Alabama
19 of 2022, relating to Blount County, to levy county excise
20 taxes on vapor products, alternative nicotine products, and
21 tobacco products; to provide for civil penalties for a
22 violation of this act; and to provide for the collection and
23 distribution of the proceeds from these taxes.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. The following amendment to the Constitution
26 of Alabama of 2022, is proposed and shall become valid as part
27 of the Constitution when all requirements of this act are
28 fulfilled:



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PROPOSED AMENDMENT

Sections 5-10.40 and 5-10.45 are added to the Constitution of Alabama of 2022, to read as follows:

§5-10.40

(a) For the purposes of the tax imposed by this act, the following terms and phrases have the following meanings:

(1) ALTERNATIVE NICOTINE PRODUCT. Any product that consists of or contains nicotine that can be ingested into the body by chewing, smoking, absorbing, dissolving, inhaling, snorting, sniffing, or by any other means. The term does not include a tobacco product, vapor product, or any product that has been approved by the United States Food and Drug Administration for sale as a tobacco cessation product or for other medical purposes and that is being marketed and sold solely for that purpose.

(2) VAPOR PRODUCT. Any noncombustible liquid or gel, regardless of the presence of nicotine therein, that is manufactured into a finished product for use in an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, vaping pen, hookah pen, or other similar device, unless otherwise provided by general or local law. The term does not include any product approved by the United States Food and Drug Administration as a drug or medical device or defined as "medical cannabis" in Section 20-2A-3, Code of Alabama 1975.

(b) There is levied a county excise tax in Blount County on every person, firm, or corporation that sells, delivers, uses, or otherwise consumes vapor products or alternative nicotine products in the county. There shall be a



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57 tax on the gross proceeds of the sales of these products when
58 sold at retail in this county at the rate of three percent of
59 the gross proceeds of the sales. The proceeds of the tax
60 levied pursuant to this section shall be used exclusively for
61 school resource officers, drug task force officers, patrol
62 cars, or other related equipment deemed necessary by the
63 county sheriff's department, and subject to approval by the
64 county commission.

65 (c) It shall be unlawful for any dealer, storer, or
66 distributor engaged in or continuing in business in Blount
67 County for which the tax is levied to fail or refuse to add to
68 the sales price and collect from the purchaser the amount due
69 on account of the tax herein provided, to refund or offer to
70 refund all or any part of the amount collected or absorbed, or
71 advertise, directly or indirectly, the absorption of the tax
72 or any portion thereof. Any person, firm, corporation, club,
73 or association violating this section shall be subject to a
74 civil penalty of not less than two hundred fifty dollars
75 (\$250). Each act in violation of this section shall constitute
76 a separate offense. The proceeds of any fine collected
77 pursuant to this subsection shall be deposited into the
78 General Fund of Blount County to assist in funding the School
79 Resource Officer Program.

80 §5-10.45

81 (a) In addition to any other taxes levied on the
82 effective date of this act, there is levied a county excise
83 tax on every person, firm, or corporation that sells,
84 delivers, uses, or otherwise consumes tobacco products in the



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85 county. Tobacco products include cigarettes, cigars, smoking
86 tobacco, chewing tobacco, snuff, and tobacco paper, both
87 gummed and ungummed, or packages thereof. The amount of the
88 tax shall be ten cents (\$.10) per tobacco product or package
89 thereof. The proceeds of the tax levied pursuant to this
90 section shall be used exclusively for school resource
91 officers, drug task force officers, patrol cars, or other
92 related equipment deemed necessary by the county sheriff's
93 department, and subject to approval by the county commission.

94 (b) It shall be unlawful for any dealer, storer, or
95 distributor engaged in or continuing in business in Blount
96 County for which the tax is levied to fail or refuse to add to
97 the sales price and collect from the purchaser the amount due
98 on account of the tax herein provided, to refund or offer to
99 refund all or any part of the amount collected or absorbed, or
100 advertise, directly or indirectly, the absorption of the tax
101 or any portion thereof. Any person, firm, corporation, club,
102 or association violating this section shall be subject to a
103 civil penalty of not less than two hundred fifty dollars
104 (\$250). Each act in violation of this section shall constitute
105 a separate offense. The proceeds of any fine collected
106 pursuant to this subsection shall be deposited into the
107 General Fund of Blount County to assist in funding the School
108 Resource Officer Program.

109 Upon ratification of this constitutional amendment, the
110 Code Commissioner shall number and place this amendment as
111 appropriate in the constitution omitting this instructional
112 paragraph and may make the following nonsubstantive revisions:



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change capitalization, hierarchy, spelling, and punctuation for purposes of style and uniformity; correct manifest grammatical, clerical, and typographical errors; revise internal or external citations and cross-references; and translate effective dates.

END PROPOSED AMENDMENT

Section 2. An election upon the proposed amendment shall be held in accordance with Sections 284, 284.01, and 285 of the Constitution of Alabama of 2022, and the election laws of this state. The appropriate election official shall assign a ballot number for the proposed constitutional amendment on the election ballot and shall set forth the following description of the substance or subject matter of the proposed constitutional amendment:

"Relating to Blount County, proposing an amendment to the Constitution of Alabama of 2022, to levy a county excise taxes on vapor products, alternative nicotine products, and tobacco products and to provide for the collection and distribution of the proceeds from these taxes for school resource officers, drug task force officers, patrol cars, or other related equipment deemed necessary by the county sheriff's department, and subject to approval by the county commission; and to provide for a civil penalty for violation of this act and to provide for the proceeds of such fine to be used for the School Resource Officer Program.

Proposed by Act ____."

This description shall be followed by the following language:



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141 "Yes() No()."

142 Section 3. The proposed amendment shall become valid as
143 part of the Constitution of Alabama of 2022, when approved by
144 a majority of the qualified electors voting thereon.

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