

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:



29 PROPOSED AMENDMENT

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

32 \$5-10.40

33 (a) For the purposes of the tax imposed by this act,
34 the following terms and phrases have the following meanings:35 (1) ALTERNATIVE NICOTINE PRODUCT. Any product that
36 consists of or contains nicotine that can be ingested into the
37 body by chewing, smoking, absorbing, dissolving, inhaling,
38 snorting, sniffing, or by any other means. The term does not
39 include a tobacco product, vapor product, or any product that
40 has been approved by the United States Food and Drug
41 Administration for sale as a tobacco cessation product or for
42 other medical purposes and that is being marketed and sold
43 solely for that purpose.44 (2) VAPOR PRODUCT. Any noncombustible liquid or gel,
45 regardless of the presence of nicotine therein, that is
46 manufactured into a finished product for use in an electronic
47 cigarette, electronic cigar, electronic cigarillo, electronic
48 pipe, vaping pen, hookah pen, or other similar device, unless
49 otherwise provided by general or local law. The term does not
50 include any product approved by the United States Food and
51 Drug Administration as a drug or medical device or defined as
52 "medical cannabis" in Section 20-2A-3, Code of Alabama 1975.53 (b) There is levied a county excise tax in Blount
54 County on every person, firm, or corporation that sells,
55 delivers, uses, or otherwise consumes vapor products or
56 alternative nicotine products in the county. There shall be a



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



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

END PROPOSED AMENDMENT

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

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

138 Proposed by Act ____."

139 This description shall be followed by the following
140 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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