

HB388 INTRODUCED



1 HB388
2 RZITYNN-1
3 By Representatives Standridge, Shedd (N & P)
4 RFD: Local Legislation
5 First Read: 02-Apr-24



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4 A BILL
5 TO BE ENTITLED
6 AN ACT
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9 Relating to Blount County; to levy county excise taxes
10 on vapor products, vaping devices, and alternative nicotine
11 products; to provide for civil penalties for violation of this
12 act; and to provide for the collection and distribution of the
13 proceeds from these taxes.

14 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

15 Section 1. (a) For the purposes of the tax imposed by
16 this act, the following terms and phrases have the following
17 meanings:

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

27 (2) VAPING DEVICE. An electronic device that uses a
28 battery and heating element in combination with a vapor



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product to produce a vapor that delivers the product to the individual inhaling from the device to simulate smoking, and includes, but is not limited to, products that may be offered to, purchased by, or marketed to consumers, as an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, electronic hookah, vape pen, vape tool, or any variation of these terms.

(3) 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 vaping devices, vapor products or alternative nicotine products in the county. There shall be a tax on the gross proceeds of the sales of these products when sold at retail in this county at the rate of three percent of the gross proceeds of the sales. The proceeds of the tax levied pursuant to this section shall be used exclusively 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.



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

Section 2. This act shall become effective on October 1, 2024.