

SB25 ENROLLED



1 SB25
2 PULXERR-3
3 By Senator Gudger
4 RFD: Tourism
5 First Read: 04-Feb-25
6 PFD: 20-Nov-24



Enrolled, An Act,

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4 Relating to community development districts; to amend
5 Section 35-8B-5, Code of Alabama 1975; to further provide for
6 distribution of tax proceeds from alcoholic beverage sales in
7 certain community development districts.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

9 Section 1. Section 35-8B-5, Code of Alabama 1975, is
10 amended to read as follows:

11 "§35-8B-5

12 (a) Notwithstanding any other provision of law,
13 beginning on October 1, 2021, any proceeds of the sales tax on
14 alcoholic beverages collected by a county in a community
15 development district as provided in Section 35-8B-1(a)(2),
16 (i)(2), and (q)(2), shall be deposited into a special fund in
17 the county treasury to be used for grants to support
18 education, civic, community, and tourism activities within the
19 county in which the taxes were collected.

20 (b) Grants awarded pursuant to subsection (a) shall be
21 distributed based on the recommendation of each legislator
22 representing a portion of the county ~~in which the funds were~~
23 ~~collected~~, based on the proportion of the population he or she
24 represents in the county. In the event that a legislative
25 position is vacant, the funds allocated to that portion of the
26 county may be distributed upon approval of any other two
27 legislators representing a portion of the county."



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29 2025.

