

HB133 INTRODUCED



1 HB133
2 QNXIV51-1
3 By Representative Estes (N & P)
4 RFD: Local Legislation
5 First Read: 13-Jan-26
6 PFD: 07-Jan-26



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4 A BILL

5 TO BE ENTITLED

6 AN ACT

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9 Relating to Lamar County; to amend Section 8 of Act
10 1977-38 (1977 Regular Session, p. 1449), to alter the
11 distribution of tax revenue from the one-cent privilege
12 license tax; and to make nonsubstantive, technical revisions
13 to update the existing code language to current style.

14 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

15 Section 1. Section 8 of Act 1977-38, 1977 Regular
16 Session (1977 Regular Session, p. 1449), is amended to read as
17 follows:

18 "(a) (1) The state department Department of revenue
19 Revenue shall may charge an amount or percentage of the total
20 collections, as may be agreed upon by the Lamar County
21 Commission, to Lamar County for collecting the special county
22 taxes levied such amount or percentage of the total
23 collections as may be agreed upon by the commission of
24 revenue, and the Lamar County Commission, but by this act.

25 (2) such The charge shall not in any event exceed five
26 percent of the total amount of special county taxes collected
27 hereunder within the county pursuant to this act.

28 (3) Such The charge for collecting the special taxes



29 ~~for the county~~ may be deducted each month from the special
30 sales and special use taxes collected before certifying the
31 amount of the proceeds ~~thereof~~ due Lamar County for that
32 month.

33 (4) The county commission ~~of revenue~~ shall pay into the
34 ~~state treasury~~ State Treasury all county taxes collected under
35 this act, as such taxes are received by the department ~~of~~
36 ~~revenue~~.

37 (5) ~~and on~~ On or before the first day of each
38 successive month, ~~commencing with the month following the~~
39 month in which the department makes the first collections
40 ~~hereunder~~), the commission shall certify to the ~~state~~
41 ~~comptroller~~ Comptroller the amount of the taxes collected
42 under the provisions of this act and paid ~~by him~~ into the
43 ~~state treasury~~ State Treasury for the benefit of Lamar County
44 during the month immediately preceding the ~~making of such~~
45 ~~certificate~~ certification.

46 (6) ~~Provided, however, that before~~ Before certifying
47 the amount of the taxes paid into the ~~state treasury~~ State
48 Treasury for the benefit of the county during each month, the
49 ~~commissioner~~ commission may deduct from the taxes collected in
50 ~~said that~~ month the charges due the department for the
51 collection of the taxes for the county.

52 (7) It shall be the duty of the ~~comptroller~~ Comptroller
53 to issue his or her warrant each month payable to the Lamar
54 County Commission in an amount equal to the amount ~~so~~
55 certified by the county commission ~~of revenue~~ as having been
56 collected ~~for the use of~~ in the county.



57 (b) Upon receipt of the warrants from the
58 ~~comptroller~~Comptroller, the Lamar County Commission shall
59 immediately distribute one-half of ~~such~~the revenue to the
60 custodian of the public school funds for the Lamar County
61 Board of Education. The remaining one-half of the revenue
62 ~~derived from such tax~~ shall be used by the county for road
63 construction and maintenance, ~~one-fourth thereof in each~~
64 ~~commissioner's district.~~"

65 Section 2. This act shall become effective on October
66 1, 2026.