

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



A BILL
TO BE ENTITLED
AN ACT

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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

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

(3) Such The charge for collecting the special taxes



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

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

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

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

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



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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.