

## HB395 INTRODUCED



1 HB395  
2 119KHL3-1  
3 By Representative Whitt  
4 RFD: Economic Development and Tourism  
5 First Read: 05-Feb-26



## 4 SYNOPSIS:

5 Under existing law, the Alcoholic Beverage  
6 Control Board charges a mark up fee on all wholesale  
7 case lot sales of liquor. The mark up can be no more  
8 than 16.99 percent of the cost of merchandise plus  
9 freight costs.

10 This bill would provide that the term "cost of  
11 merchandise" shall only include the amount the board  
12 pays for case lots of liquor.

13 This bill would also make nonsubstantive,  
14 technical revisions to update the existing code  
15 language to current style.

16  
17  
18 A BILL

19 TO BE ENTITLED

20 AN ACT

21  
22 Relating to liquor; to amend Section 28-3-53.2, Code of  
23 Alabama 1975, to provide greater specificity to what  
24 constitutes the mark up fee charged by the board on wholesale  
25 case lot sales of liquor.

26 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

27 Section 1. Section 28-3-53.2, Code of Alabama 1975, is  
28 amended to read as follows:



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"§28-3-53.2

(a) ~~The word board, wherever used in this section, shall mean the Alabama Alcoholic Beverage Control Board provided for in Chapter 3, Title 28. The term mark up, wherever used in this section shall mean~~ For purposes of this section, the term "mark up" means the percentage amount added to cost of merchandise plus freight on ~~spirituous or vinous liquors~~ liquor sold by the board, exclusive of taxes ~~heretofore~~ levied under this article with respect ~~thereto~~ to liquor, and the term "cost of merchandise" only includes the amount the board pays for case lots of liquor.

(b) The total amount of the additional mark up on cost of merchandise, levied by the ~~Alcoholic Beverage Control Board~~ board subsequent to June 30, 1983, shall be designated to the credit of the State General Fund ~~of the state~~.

(c) The board shall be prohibited from increasing the mark up on wholesale case lot sales of liquor above 16.99 percent of the cost of merchandise plus freight subsequent to December 1, 2004."

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