

1 HB46
2 171086-3
3 By Representatives Farley, Ainsworth, Beckman, Nordgren,
4 McCutcheon and Mooney
5 RFD: Ways and Means General Fund
6 First Read: 03-AUG-15

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8 SYNOPSIS: This bill would amend Sections 2-21-24,
9 2-22-9, 2-23-5, 2-26-15, 9-13-84, 10A-1-4.31,
10 22-9A-23, 22-21-24, 22-21-46, 22-27-17, 22-40A-15,
11 27-4-2, 27-4A-3, 28-3-74, 28-3-184, 28-3-201,
12 28-3-202, 28-3-204, 28-7-16, 38-4-12, 38-4-12.1,
13 38-4-13, 40-1-31, 40-8-3, 40-21-51, 40-21-87,
14 40-23-35, 40-23-50, 40-23-77, and 40-25-23 of the
15 Code of Alabama 1975, to provide further for the
16 distribution of state tax revenues.

17
18 A BILL
19 TO BE ENTITLED
20 AN ACT

21
22 To amend Sections 2-21-24, 2-22-9, 2-23-5, 2-26-15,
23 9-13-84, 10A-1-4.31, 22-9A-23, 22-21-24, 22-21-46, 22-27-17,
24 22-40A-15, 27-4-2, 27-4A-3, 28-3-74, 28-3-184, 28-3-201,
25 28-3-202, 28-3-204, 28-7-16, 38-4-12, 38-4-12.1, 38-4-13,
26 40-1-31, 40-8-3, 40-21-51, 40-21-87, 40-23-35, 40-23-50,

1 40-23-77, and 40-25-23 of the Code of Alabama 1975, to provide
2 further for the distribution of state tax revenues.

3 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

4 Section 1. Sections 2-21-24, 2-22-9, 2-23-5,
5 2-26-15, 9-13-84, 10A-1-4.31, 22-9A-23, 22-21-24, 22-21-46,
6 22-27-17, 22-40A-15, 27-4-2, 27-4A-3, 28-3-74, 28-3-184,
7 28-3-201, 28-3-202, 28-3-204, 28-7-16, 38-4-12, 38-4-12.1,
8 38-4-13, 40-1-31, 40-8-3, 40-21-51, 40-21-87, 40-23-35,
9 40-23-50, 40-23-77, and 40-25-23 of the Code of Alabama 1975
10 are amended to read as follows:

11 "§2-21-24.

12 (a) An inspection fee established by the Board of
13 Agriculture and Industries not to exceed twenty-five cents
14 (\$.25) per ton shall be paid on commercial feeds by every
15 person who distributes the commercial feed in this state,
16 exempting bulk grain; except that:

17 (1) The inspection fee shall be paid only once on
18 any commercial feed, feed ingredients, customer-formula feeds
19 or parts thereof. Commercial feeds, feed ingredients,
20 customer-formula feeds or parts thereof on which the
21 inspection fee has not been paid by the distributor or
22 previous distributor shall be subject to the inspection fee.

23 (2) No fee shall be paid on "vertical-integrator
24 feed" or on the ingredient used to manufacture a
25 "vertical-integrator feed." Any services the Department of
26 Agriculture and Industries provides manufacturers of

1 "vertical-integrator feed" in relation to this chapter shall
2 be paid for according to fees established by the board.

3 (3) In the case of a commercial feed distributed in
4 this state in packages or containers of ten pounds or less, an
5 annual fee established by the Board of Agriculture and
6 Industries not to exceed one hundred dollars (\$100) per
7 product shall be paid to the benefit of the Agricultural Fund
8 in lieu of the inspection fee specified above.

9 (b) Each person who is liable for the payment of
10 such fee also shall:

11 (1) File, not later than the last day of January,
12 April, July, and October of each year, a quarterly statement,
13 setting forth the number of net tons of commercial feeds
14 distributed in this state during the preceding calendar
15 quarter. Upon filing the quarterly statement, the person shall
16 pay the inspection fee at the rate stated in subsection (a).
17 Inspection fees which have not been paid to the commissioner
18 within 15 days following the date due shall have a penalty fee
19 of 15 percent (minimum \$15.00) added to the amount due. The
20 assessment of this penalty fee shall not prevent the
21 commissioner from taking other actions as provided in this
22 chapter.

23 (2) Keep records as may be necessary or required by
24 the commissioner to indicate accurately the tonnage of
25 commercial feed distributed in this state. The commissioner
26 may examine the records to verify statements of tonnage.
27 Failure to make an accurate statement of tonnage or to pay the

1 inspection fee or comply as provided herein shall constitute
2 sufficient cause for the cancellation of the licenses on file
3 for the distributor.

4 (c) Fees collected pursuant to this section,
5 including license fees collected under Section 2-21-19, shall
6 be deposited to the credit of the ~~Agricultural Fund~~ State
7 General Fund of the State Treasury ~~for the regulatory duties~~
8 ~~of the Department of Agriculture and Industries.~~

9 (d) Amounts improperly or illegally collected under
10 this chapter as overpayments may be refunded to the person
11 entitled thereto in accordance with Section 2-1-6.

12 "§2-22-9.

13 (a) There shall be paid to the commissioner for all
14 commercial fertilizer sold in this state for use therein or
15 sold for importation into this state for use therein an
16 inspection fee established by the board not to exceed
17 seventy-five cents (\$.75) per ton; provided, that sales to
18 manufacturers or exchanges between them are hereby exempted.
19 Fees so collected, including permit fees and license fees
20 levied under Sections 2-22-4 and 2-22-5, shall be deposited to
21 the credit of the ~~Agricultural Fund~~ State General Fund of the
22 State Treasury ~~for the regulatory duties of the Department of~~
23 ~~Agriculture and Industries.~~

24 (b) Every person who sells commercial fertilizer in
25 or for importation into this state for use therein, who is
26 licensed under Section 2-22-5 or where such person is required
27 to procure such a license shall file with the commissioner on

1 forms furnished by the commissioner a monthly statement for
2 the period ending on the last day of each month setting forth
3 thereon the number of tons of each grade of commercial
4 fertilizer sold in or for importation into this state for use
5 therein during such month. The person shall also include on
6 the report any information of the type provided by Section
7 2-22-10 when required to do so pursuant to rules and
8 regulations promulgated by the commissioner with approval of
9 the board. The monthly report of tonnage sales with the amount
10 of inspection fees due thereon shall be due on or before the
11 fifteenth day of the month following the report period. Each
12 such report shall bear a certificate that the amount remitted
13 is correct.

14 If the tonnage report is not filed and the payment
15 of inspection fee is not made by the twentieth day of the
16 month when due, a collection fee amounting to 10 percent
17 (minimum \$10.00) of the amount may be assessed against the
18 licensee, and the amount of fees due and unpaid shall
19 constitute a debt and become the basis of a judgment against
20 the licensee.

21 (c) When more than one person is involved in the
22 sale, importation or distribution of a commercial fertilizer,
23 the person who sells the fertilizer to a nonlicensee for
24 resale or use shall be responsible for reporting the tonnage
25 and paying the inspection fee, unless the report and payment
26 was previously made by another licensee.

1 (d) The inspection fee levied under subsection (a)
2 of this section, the permit fee required by Section 2-22-4 and
3 the license fee levied under Section 2-22-5 shall be paid by
4 cooperative marketing and purchasing associations, and the
5 exemptions allowed such organizations pursuant to Section
6 2-10-105 or any other exemption statute shall not relieve such
7 associations from the payment of such fees.

8 (e) Amounts improperly or illegally collected under
9 the provisions of this chapter as overpayments may be refunded
10 to the person entitled thereto in accordance with Section
11 2-1-6.

12 (f) The commissioner, or his or her agents or
13 employees may examine, review, and audit the sales records of
14 every person required to remit to the commissioner the
15 inspection fee levied under subsection (a) to verify and
16 determine the accuracy of the amounts remitted monthly as
17 inspection fees and the amount due for a license as required
18 by Section 2-22-5. Every such person shall maintain records as
19 will indicate accurately the tonnage of commercial fertilizer
20 upon which inspection fees are due.

21 "§2-23-5.

22 (a) Each manufacturer or distributor of agricultural
23 liming materials shall report monthly to the commissioner, at
24 the end of each month, on forms provided by the commissioner,
25 his or her gross sales in tons of such materials sold in the
26 State of Alabama for that month accompanied by a per ton
27 inspection fee based on tons sold during such month. The exact

1 amount of the per ton inspection fee shall be established by
2 the Board of Agriculture and Industries not to exceed
3 twenty-five cents (\$.25) per ton. In the case of a
4 distributor's being the agent for a manufacturer at one or
5 more locations, it is the intent of this law that such sales
6 be reported only once and that the fee assessed therewith be
7 paid only once on the same brand or type of agricultural
8 liming material or product. The monthly sales report of
9 tonnage and the inspection fee due thereon shall be due and
10 payable to the commissioner on or before the twentieth day of
11 each month, which report and payment shall cover the tonnage
12 of agricultural liming material sold or distributed in Alabama
13 during the preceding month. Each remittance shall be
14 accompanied by a certificate stating that the amount remitted
15 is correct.

16 (b) If the tonnage report is not filed and payment
17 of the inspection fee is not made by the twentieth day of the
18 month, a collection fee of 10 percent of the amount shall be
19 assessed against the manufacturer or distributor as a
20 delinquent penalty.

21 (c) When more than one person is involved in the
22 sale, importation or distribution of agricultural liming
23 materials, the first manufacturer or distributor who sells
24 such material in Alabama shall be responsible for reporting
25 the tonnage and paying the inspection fee in keeping with the
26 intent of this section that the inspection fee levied
27 hereunder shall be paid only once on the same brand or type of

1 agricultural liming materials. The inspection fee shall be
2 paid by cooperative marketing and purchasing associations, and
3 the exemptions allowed such organizations pursuant to Section
4 2-10-105 or any other exemption statute shall not relieve such
5 associations from payment of such fees.

6 (d) Amounts improperly or illegally collected under
7 the provisions of this section as overpayments may be refunded
8 to the person entitled thereto in accordance with Section
9 2-1-6.

10 (e) The commissioner or his or her agents or
11 employees shall have the right to examine, review, and audit
12 sales records of every person required to remit to the
13 commissioner the inspection fee levied under this section to
14 verify and determine the accuracy of amounts remitted monthly
15 as inspection fees.

16 (f) Every manufacturer or distributor of
17 agricultural liming materials shall maintain records which
18 will indicate accurately the tonnage of such materials sold in
19 Alabama for a period of not less than two years.

20 (g) Inspection fees collected under this section by
21 the commissioner, including permit fees collected under
22 Section 2-23-3, shall be deposited to the credit of the
23 ~~Agricultural Fund~~ State General Fund of the State Treasury ~~to~~
24 ~~be used and expended for the performance of the regulatory~~
25 ~~duties required for the administration and enforcement of the~~
26 ~~provisions of this chapter.~~

27 "§2-26-15.

1 (a) The Board of Agriculture and Industries may
2 adopt seed inspection fees. The department shall administer
3 the inspection fees, prescribe and furnish forms, and require
4 the filing of reports necessary for the payment of the
5 inspection fees. The department may inspect the record of any
6 person who sells or distributes seed for sale during the
7 normal hours of business operation as it deems necessary.

8 (b) All fees collected under this section shall be
9 deposited into the ~~Agricultural Fund~~ State General Fund in the
10 State Treasury. ~~The commissioner may expend revenue raised by~~
11 ~~this section for the support of the Alabama State Seed~~
12 ~~Laboratory.~~

13 (c) Every person who sells or distributes seed for
14 sale, whether in bulk or in containers, within the state or
15 into the state for planting purposes, shall be assessed a seed
16 inspection fee as established by the board.

17 (d) Every person who sells or distributes seed for
18 sale shall do all of the following:

19 (1) Pay an inspection fee on the total number of
20 pounds of seed sold within or into the state. Payment of the
21 seed inspection fees shall be the responsibility of the person
22 initiating the first sale of seed within or into the state.

23 (2) Maintain records, as required by the department,
24 that accurately reflect the total pounds of seed subject to
25 the fees that are handled, sold or offered for sale, or
26 distributed for sale.

1 (3) File quarterly reports on forms provided or
2 approved by the department, covering the total pounds of all
3 sales of seed subject to the fee and sold during the preceding
4 quarter. The reports and fees due shall be filed with the
5 department no later than 30 days following the end of each
6 calendar quarter.

7 (e) A person who sells or distributes seed for sale
8 who does not file the quarterly report by the due date shall
9 pay a penalty fee as provided by the regulations of the
10 department. The penalty fee shall be waived if the seedsman
11 obtains prior written approval from the department for a late
12 filing and complies with the late filing requirements.

13 (f) The commissioner may suspend the permit or seek
14 any remedy provided in Section 2-26-13, against any person
15 subject to this section.

16 (g) The Board of Agriculture and Industries shall
17 review the fee schedule and administration of the seed
18 inspection fee program and shall make recommendations for its
19 renewal or renewal with revisions by the board meeting date
20 immediately prior to the convening of the regular session of
21 the Legislature in the fourth year of the quadrennium. Any
22 change in the fee schedule or the administration of the seed
23 inspection program shall be adopted by rule pursuant to the
24 Alabama Administrative Procedure Act.

25 "§9-13-84.

26 The taxes imposed by this article, and any other
27 taxes imposed on the severance of forest products, shall be

1 due and payable quarterly to the State Department of Revenue
2 and shall, when collected, be paid by such department into the
3 State Treasury and credited to the State General Fund. ~~When so~~
4 ~~paid into the State Treasury, all such taxes shall be credited~~
5 ~~by the Treasurer to a special fund which is hereby created and~~
6 There is hereby created a fund which shall be known as the
7 Special State Forestry Fund of the State of Alabama, which
8 fund shall be disbursed under the supervision of the State
9 Forester, subject to the restrictions embodied in this
10 article, for the purpose of carrying out the statewide
11 forestry program as provided by law and for no other or
12 different purposes. ~~Not less than 85 percent of the taxes~~
13 ~~collected under and by virtue of this article shall be~~
14 ~~expended for forest protection. No portion of such fund shall~~
15 ~~revert to the General Fund of the state at the end of any~~
16 ~~fiscal year, and any surplus shall be allowed to accumulate~~
17 ~~from year to year and be disbursed as exigencies of the~~
18 ~~statewide forestry program may require.~~

19 ~~There is hereby continuously appropriated the~~
20 ~~receipts from the taxes levied in this article to the State~~
21 ~~Forestry Commission for the use of the State Forestry~~
22 ~~Commission.~~ Such amount of money as shall be appropriated for
23 each fiscal year by the Legislature to the Department of
24 Revenue with which to pay the salaries, the cost of operation
25 and the management of the said department shall be deducted,
26 as a first charge thereon, from the taxes collected under and
27 pursuant to said article; provided, however, that the

1 expenditure of said sum so appropriated shall be budgeted and
 2 allotted pursuant to Article 4 of Chapter 4, Title 41 and
 3 limited to the amount appropriated to defray the expenses of
 4 operating said department for each fiscal year; ~~provided~~
 5 ~~further, however, that for the fiscal years ending September~~
 6 ~~30, 1989, and September 30, 1990, the portion of the receipts~~
 7 ~~allocated to the Forestry Commission is hereby appropriated~~
 8 ~~for use in their fire control program.~~

9 "§10A-1-4.31.

10 (a) The judge of probate or the Secretary of State,
 11 as the case may be, shall collect the following fees when the
 12 filing instruments described in this title are delivered to
 13 him or her for filing:

	FEE FOR STATE OF ALA-	FEE FOR THE JUDGE O
14 FILING INSTRUMENT	BAMA	PROBATE
15 (1) Certificate of for-		
16 mation and restated cer-		
17 tificate of formation	\$100	\$50
18 (2) Amendment to certif-		
19 icate of formation	\$50	\$25
20 (3) Name reservations		
21 A. less than 24 hours	\$25	No fee
22 B. 24 hours or more	\$10	No fee
23 (4) Certificate of ter-	\$100	\$50

1	mination		
2	(5) Certificate of		
3	merger; articles of		
4	consolidation or share		
5	exchange	\$100	\$50
6	(6) Foreign entity reg-		
7	istration including		
8	registration of foreign		
9	limited liability part-		
10	nership	\$150	No fee
11	(7) Certificate of exis-		
12	tence		
13	A. Less than 24 hours	\$25	No fee
14	B. 24 hours or more	\$10	No fee
15	(8) Registered limited		
16	liability partnership		
17	registration	\$100	\$50
18	(9) Registered limited		
19	liability partnership		
20	annual report	\$100	No fee
21	(10) Partnership state-		
22	ment (filing or certi-		
23	fying)	\$25	\$25
24	(11) Any other filing		
25	instrument required or	\$25	\$25

1 permitted to be filed
2 under this title

3 (b) When appropriate, two checks shall accompany a
4 filing instrument delivered to the judge of probate or the
5 Secretary of State for filing, one payable to the judge of
6 probate for all charges for the judge of probate, and one
7 payable to the State of Alabama covering all charges for the
8 Secretary of State. In the case of any filing instrument
9 delivered for filing to the judge of probate accompanied by a
10 check for the charges for the Secretary of State, the check
11 for the Secretary of State shall be forwarded by the judge of
12 probate to the Secretary of State. In the case of any filing
13 instrument delivered for filing to the Secretary of State
14 accompanied by a check for the judge of probate, the check for
15 the judge of probate shall be forwarded by the Secretary of
16 State to the judge of probate.

17 (c) There is hereby established in the State
18 Treasury a fund to be known and designated as the Secretary of
19 State Entity Fund. ~~All funds, fees, charges, costs, and~~
20 ~~collections accruing to or collected by the Secretary of State~~
21 ~~under the foregoing provisions of this section or any other~~
22 ~~fees collected by the Secretary of State relating to entities~~
23 ~~shall be deposited into the State Treasury to the credit of~~
24 ~~the Secretary of State Entity Fund except as so provided in~~
25 ~~subsection (e).~~

1 (d) All funds now or hereafter deposited in the
2 State Treasury to the credit of the Secretary of State Entity
3 Fund shall not be expended for any purpose whatsoever unless
4 the same shall have been allotted and budgeted in accordance
5 with the provisions of Article 4 of Chapter 4 of Title 41, and
6 only in the amounts and for the purposes provided by the
7 Legislature in the general appropriation bill or this section.

8 (e) ~~Seventy percent of~~ All funds collected by the
9 Secretary of State in relation to entities during the fiscal
10 year shall be deposited to the credit of the State General
11 Fund.

12 (f) The fees herein imposed for the office of the
13 judge of probate shall be charged and paid into the
14 appropriate county treasury or to the judge of probate as may
15 be authorized or required by law.

16 (g) The Secretary of State shall collect the
17 following fees for copying and certifying the copy of any
18 filing instrument relating to a domestic or foreign entity:

19 (1) One dollar fifty cents (\$1.50) a page for
20 copying; and

21 (2) Five dollars (\$5) for the certificate.

22 (h) The judge of probate shall collect the following
23 fees for copying and certifying the copy of any filing
24 instrument relating to an entity:

25 (1) One dollar fifty cents (\$1.50) a page for
26 copying; and

27 (2) Five dollars (\$5) for the certificate.

1 (i) For requests of immediate expedition of
2 documents to be obtained in less than 24 hours, other than
3 name reservations and certificates of existence, by the
4 Secretary of State regarding document filings, certifications,
5 and certificates in addition to required fees, a one hundred
6 dollar (\$100) surcharge shall be imposed.

7 "§22-9A-23.

8 (a) Fees to be paid to the ~~Office of Vital~~
9 ~~Statistics~~ State General Fund are as follows:

10 (1) The fee for making any search of the records and
11 reporting the findings or for making one certified copy of the
12 record if found shall be fifteen dollars (\$15). If the search
13 is made in a local registration district, the local office
14 shall be entitled to retain the portion of this fee as
15 prescribed by the board.

16 (2) The fee for each additional copy of the same
17 record ordered at the same time shall be six dollars (\$6). If
18 these copies are made in a local registration district, the
19 local office shall retain the portion of these fees as
20 prescribed by the board.

21 (3) The fee for issuing an authenticated or
22 exemplified copy shall be twenty-five dollars (\$25), and shall
23 include the certification fee of the Secretary of State.

24 (4) The fee for the preparation of an amendment to
25 an original vital record and issuing a certified copy at the
26 time it is amended shall be twenty dollars (\$20).

1 (5) The fee for preparation of a new birth
2 certificate after a legitimation or adoption and issuing a
3 certified copy at the time it is prepared shall be twenty-five
4 dollars (\$25).

5 (6) The fee for preparation of a delayed certificate
6 and issuing a certified copy at the time it is prepared shall
7 be twenty dollars (\$20).

8 (7) The fee for forwarding the legal documents for
9 an adoption granted in this state for a person born in another
10 state, the District of Columbia, or a territory of the United
11 States, shall be ten dollars (\$10).

12 (8) An additional fee of fifteen dollars (\$15) shall
13 be added to the regular fee for non-routine, same day
14 expedited service, and all special delivery mail that requires
15 special attention.

16 (9) The State Registrar may prepare a special
17 certificate of birth which shall be in a format that is
18 suitable for framing or display. The fee for this special
19 certificate of birth shall be forty-five dollars (\$45), of
20 which seventeen dollars (\$17) shall be forwarded to the
21 Children's Trust Fund.

22 (10) The State Registrar shall determine the cost,
23 including, but not limited to, staff time, computer time,
24 copying cost, and supplies, for processing any non-routine
25 statistical or research project or any other non-routine
26 service other than those described above.

1 (b) Applications for searches, copies,
2 authentications, and reports shall be accompanied by the
3 prescribed fee. Payments for special or presumptive searches,
4 reports, and contract services may be postponed until the
5 amount to be paid is determined.

6 (c) Fees collected under this section, except as
7 provided for local registration offices and the Children's
8 Trust Fund, shall be paid into the State Treasury to the
9 credit of the State General Fund ~~Board of Health and are~~
10 ~~appropriated to the board to carry out the purposes of this~~
11 ~~chapter; however, the expenditure of the sums so appropriated~~
12 ~~shall be budgeted and allotted pursuant to the Budget~~
13 ~~Management Act and Article 4 of Chapter 4 of Title 41.~~

14 (d) Notwithstanding any other provisions of this
15 chapter, the board shall not charge a fee to any hospital in
16 connection with this chapter.

17 "§22-21-24.

18 The application for a license to operate a hospital
19 other than an assisted living facility or a specialty care
20 assisted living facility rising to the level of intermediate
21 care shall be accompanied by a standard fee of two hundred
22 dollars (\$200), plus a fee of five dollars (\$5) per bed for
23 each bed over 10 beds to be licensed in accordance with
24 regulations promulgated under Section 22-21-28. Increase in a
25 hospital's bed capacity during the calendar year is assessed
26 at the standard fee of two hundred dollars (\$200) plus five
27 dollars (\$5) each for the net gain in beds. The initial

1 licensure fee and subsequent annual licensure renewal fee for
2 an assisted living facility and for a specialty care assisted
3 living facility rising to the level of intermediate care shall
4 be two hundred dollars (\$200) plus fifteen dollars (\$15) for
5 each bed. A license renewal application for any hospital, as
6 defined by this article, which is not received by the
7 expiration date in a properly completed form and accompanied
8 by the appropriate renewal fee shall be subject to a late
9 penalty equal to two hundred fifty dollars (\$250) or 100
10 percent of the renewal fee, whichever is greater. No fee shall
11 be refunded. All fees received by the State Board of Health
12 under the provision of this article shall be paid into the
13 State Treasury to the credit of the State General Fund Board
14 ~~of Health and shall be used for carrying out the provisions of~~
15 ~~this article.~~ A license granted under this article shall
16 expire on December 31 of the year in which it was granted. A
17 license certificate shall be on a form prescribed by the
18 department, and shall be posted in a conspicuous place on the
19 licensed premises. Licenses shall not be transferable or
20 assignable and shall be granted only for the premises named in
21 the application. Licenses may be renewed from year to year
22 upon application, investigation, and payment of the required
23 license fee, as in the case of procurement of the original
24 license. ~~All fees collected under this article are hereby~~
25 ~~appropriated for expenditure by the State Health Department.~~
26 All hospitals which are accredited by the joint commission on
27 accreditation of hospitals shall be deemed by the State Health

1 Department to be licensable without further inspection or
2 survey by the personnel of the State Department of Health.
3 Further accreditation by the joint commission on accreditation
4 of hospitals shall in no way relieve that hospital of the
5 responsibility of applying for licensure and remitting the
6 appropriate licensure fee as specified in this article.

7 "§22-21-46.

8 There is established a separate special revenue
9 trust fund in the State Treasury to be known as the Department
10 of Public Health Plan Review Fund. All receipts received by
11 the State Board of Health or the Department of Public Health
12 for whatever purpose pursuant to this article shall be
13 deposited in ~~this fund. The receipts shall be disbursed only~~
14 ~~by warrant of the state Comptroller upon the State Treasury,~~
15 ~~upon itemized vouchers approved by the State Health Officer or~~
16 ~~his or her designee; provided that no funds shall be withdrawn~~
17 ~~or expended except as budgeted and allotted according to the~~
18 ~~provisions of Sections 41-4-80 to 41-4-96, inclusive, and only~~
19 ~~in amounts as stipulated in the general appropriations act or~~
20 ~~other appropriation acts~~ the State General Fund.

21 "§22-27-17.

22 (a) Beginning on October 1, 2008, the following
23 disposal fees are levied upon generators of solid waste who
24 dispose of solid waste at solid waste management facilities
25 permitted by the department subject to this chapter, which
26 shall be collected in accordance with subsection (b):

1 (1) One dollar (\$1) per ton for all waste disposed
2 of in a municipal solid waste landfill.

3 (2) One dollar (\$1) per ton or twenty-five cents
4 (\$0.25) per cubic yard for all waste disposed of in public
5 industrial landfills, construction and demolition landfills,
6 non-municipal solid waste incinerators, or composting
7 facilities, which receive waste not generated by the
8 permittee.

9 (3) Twenty-five cents (\$0.25) per cubic yard for all
10 waste disposed of in a private solid waste management
11 facility, not to exceed one thousand dollars (\$1,000) per
12 calendar year.

13 (4) Regulated solid waste that may be approved by
14 the department as alternate cover materials in landfills shall
15 be assessed the disposal fees applicable in subdivisions (1)
16 and (2).

17 (5) Regulated solid waste received from out-of-state
18 for disposal at public solid waste facilities permitted by the
19 department shall be assessed the same disposal fees applicable
20 in subdivisions (1) and (2), to be collected by the operator
21 of the solid waste facility and remitted in accordance with
22 subsection (b).

23 (b) Unless exempted under subsection (f), operators
24 of permitted solid waste disposal facilities shall assess the
25 disposal fees levied in subsection (a) on generators of all
26 waste as the waste is delivered to solid waste facilities and
27 shall collect and remit the disposal fees on all wastes

1 received at the facility to the Department of Revenue on a
2 quarterly basis not later than the 20th day of January, April,
3 July, and October. Any sums collected from a generator that
4 purports to be collected due to this section shall be paid to
5 the Department of Revenue. The owner or operator shall certify
6 to the Department of Revenue the volumes of solid waste
7 received for disposal. The Department of Revenue may retain
8 one percent of the solid waste fees collected as an
9 administrative collection allowance. All owners and operators
10 collecting the solid waste fee established in this section may
11 retain four percent of the total solid waste fees collected at
12 their facility as an administrative collection allowance.

13 (c) The Department of Revenue shall transfer each
14 month all funds collected from this section less its
15 administrative collection allowance ~~as follows:~~ to the State
16 General Fund.

17 ~~(1) Twenty five percent of fees collected shall be~~
18 ~~paid to the State Treasury to the credit of the Alabama~~
19 ~~Recycling Fund (ARF), which is hereby created, to be used by~~
20 ~~the department exclusively to provide grants to local~~
21 ~~governments, authorities, and nonprofit organizations for use~~
22 ~~in developing, implementing, and enhancing local recycling,~~
23 ~~reuse and waste minimization projects and programs. Such~~
24 ~~grants shall be awarded annually by the department in~~
25 ~~accordance with rules adopted pursuant to this article. The~~
26 ~~ARF is authorized to receive funding from other sources~~

1 including interest generated by the fund, grants, allotments,
2 and contributions whether public or private.

3 ~~(2) Twenty five percent of the fees collected shall~~
4 ~~be paid to the State Treasury to the credit of the Solid Waste~~
5 ~~Fund (SWF), which is hereby created, to be used by the~~
6 ~~department to pay the costs of remediation, abatement,~~
7 ~~removal, or other actions related to the closure of~~
8 ~~unauthorized dumps and landfills, including, but not limited~~
9 ~~to, equipment, labor, supplies, materials, and professional~~
10 ~~services. The funds shall be disbursed according to rules~~
11 ~~adopted by the department and shall be carried out in~~
12 ~~accordance with any applicable state contracting requirements.~~
13 ~~The SWF is authorized to receive funding from other sources~~
14 ~~including interest generated by the fund, grants, allotments,~~
15 ~~and contributions, whether public or private.~~

16 ~~(3) Forty five percent of the fees collected shall~~
17 ~~be paid to the State Treasury to the credit of the Alabama~~
18 ~~Department of Environmental Management to be used exclusively~~
19 ~~to pay the costs of performing its duties under this article~~
20 ~~and to fund educational programs administered by the~~
21 ~~department on solid waste management, waste minimization, and~~
22 ~~recycling.~~

23 (d) Where operators of solid waste facilities have
24 entered into fixed-price contracts for disposal of solid waste
25 prior to April 15, 2008, the disposal fee collected by the
26 solid waste facilities pursuant to subsection (b) shall not be
27 considered part of the contract price for disposal.

1 (e) A waste hauler who has entered into a contract
2 for transportation and disposal of solid waste which is in
3 effect on April 15, 2008, may recover amounts paid as a
4 disposal fee pursuant to subsection (a) from the entity with
5 whom the waste hauler has contracted under the procedure set
6 out herein.

7 (1) On September 1, 2008, and each September 1
8 thereafter during the term of the contract, the waste hauler
9 shall report to the entity with whom it has contracted the
10 total tonnage transported under the terms of the contract in
11 the previous three-month period or, at the option of the waste
12 hauler, the previous 12-month period.

13 (2) The amount reported pursuant to subdivision (1)
14 shall be converted into a monthly average tonnage, and the
15 waste hauler may thereafter collect from the entity an amount
16 equal to the average tonnage amount transported multiplied by
17 the monthly disposal fee paid by the waste hauler pursuant to
18 subsection (a).

19 (3) Effective October 1, 2008, the rates assessed to
20 each customer serviced pursuant to the contract shall be
21 adjusted in an amount equal to each customer's share of the
22 amount paid to the waste hauler pursuant to subdivision (2).

23 (4) This subsection shall only apply to contracts in
24 effect on April 15, 2008, and shall not apply to the renewal
25 of an existing contract or to a contract executed on or after
26 April 15, 2008.

1 (f) The following persons are exempt from payment of
2 fees required by this article:

3 (1) Operators of industrial boilers, furnaces, and
4 other processing equipment that burn solid waste generated on
5 site for the purpose of fuel replacement or energy recovery
6 and which are permitted by the department or by a local air
7 pollution control agency.

8 (2) Operators of composting facilities which are
9 owned by the Alabama Department of Corrections and which
10 receive only wastes generated by Alabama Department of
11 Corrections facilities and institutions or those composting
12 facilities otherwise exempt from permitting as provided in
13 rules promulgated by the department.

14 (3) Operators of industrial boilers, furnaces, and
15 other processing equipment that burn scrap tires for the
16 purpose of fuel replacement or energy recovery and are
17 registered with the department as provided in rules
18 promulgated by the department.

19 (4) Scrap tire processors who receive and process
20 scrap tires and who are permitted by or registered with the
21 department as provided in rules promulgated by the department,
22 except that a solid waste disposal facility permitted as a
23 scrap tire processor shall collect the fee on all waste
24 disposed of in its landfill.

25 (g) The department or the Department of Revenue may
26 review or audit all records of wastes received for disposal at
27 each solid waste disposal facility to determine compliance

1 with this article. Further, the Department of Revenue shall
2 perform the following duties:

3 (1) Collect and administer the fees imposed in this
4 chapter in accordance with Chapter 2A of Title 40.

5 (2) Impose appropriate interest on any disposal fees
6 paid after the due date in accordance with Section 40-1-44.

7 (3) Promulgate and enforce rules to effectuate the
8 reporting, collection, and payment of disposal fees
9 established by this article. All rules promulgated shall have
10 the same force and effect of law.

11 (4) Share information, data, reports, or
12 documentation related to the collection and administration of
13 the disposal fees imposed by this article with the department
14 for the purpose of administering this article, notwithstanding
15 any provisions of law requiring confidentiality.

16 ~~(h) All fees, interest, or other income distributed~~
17 ~~under this section shall only be used for the purposes~~
18 ~~specified in this chapter. Any unexpended funds during a~~
19 ~~budget year shall be carried over to the subsequent budget~~
20 ~~year and added to the subsequent year's distribution.~~

21 ~~(i)~~ (h) The department shall, on or before January
22 20, 2011, and biennially thereafter, transmit a report to the
23 Alabama Environmental Management Commission, the Legislature,
24 and the Governor concerning the implementation of this article
25 for the preceding two fiscal years. Each biennial report shall
26 include the following information:

1 (1) The amount of solid waste disposed of at solid
2 waste facilities in the state.

3 (2) The amount of disposal fees collected under this
4 article.

5 ~~(3) How funds generated by this article were
6 expended for the previous fiscal years.~~

7 ~~(4) (3) The activities and accomplishments of the
8 department in implementing this article.~~

9 "§22-40A-15.

10 The net proceeds of the scrap tire environmental fee
11 levied by Section 22-40A-14 shall be distributed ~~as follows:~~
12 to the State General Fund.

13 ~~(1) To pay the costs of remediation, abatement,
14 removal, or other remedial action within the range of 45
15 percent to 75 percent of monies deposited to the Scrap Tire
16 Fund during the previous budget year, including equipment,
17 labor, supplies, and materials related to tire stockpiles
18 throughout the state, including all approved costs incurred by
19 other public agencies involved in these activities by contract
20 with the department.~~

21 ~~(2) To pay the costs of the department associated
22 with the development and enforcement of regulations, not to
23 exceed 20 percent of monies deposited to the Scrap Tire Fund
24 during the previous budget year, including personnel,
25 training, materials, and equipment relating to administration
26 of this chapter and for the training of enforcement personnel
27 within the department, county, and other governmental~~

1 organizations. Funds not expended by the department during a
2 budget year shall be returned to the Scrap Tire Fund not later
3 than January 1 following the end of the budget year.

4 ~~(3) To administer a program, within the range of~~
5 ~~zero percent to 20 percent of monies deposited to the Scrap~~
6 ~~Tire Fund during the previous budget year, directed at~~
7 ~~statewide educational and technical seminars for the public or~~
8 ~~regulated communities, or both, coordination of state and~~
9 ~~federal agencies for promoting and developing markets, and~~
10 ~~technical assistance from the scrap tire staff of the~~
11 ~~department related to reuse and market development. The~~
12 ~~department shall maintain an on-line directory of alternatives~~
13 ~~to the landfill disposal of scrap tires or processed tire~~
14 ~~material. The department or its successor organization shall~~
15 ~~be so authorized by this chapter for these purposes, and shall~~
16 ~~inform and update the Scrap Tire Commission of marketing plans~~
17 ~~and technical assistance programs developed pursuant to this~~
18 ~~chapter.~~

19 ~~(4) To fund the programs delegated by the department~~
20 ~~to counties for enforcement of regulations, not to exceed 10~~
21 ~~percent of monies deposited to the Scrap Tire Fund during the~~
22 ~~previous budget year, including personnel, training,~~
23 ~~materials, and equipment relating to administration of this~~
24 ~~chapter.~~

25 ~~(5) (1) To pay the tire retailer, not to exceed~~
26 ~~seven percent of fees collected, for collection and accounting~~
27 ~~costs associated with collection of the fee and the monthly~~

1 distribution to the Department of Revenue, as specified in
2 subsection (c) of Section 22-40A-14.

3 ~~(6)~~ (2) To pay the costs of administration of the
4 Department of Revenue, not to exceed two percent of monies, to
5 include the first charge against revenues pursuant to
6 subsection (f) of Section 22-40A-14, deposited to the Scrap
7 Tire Fund during the previous budget year, associated with
8 establishment of the Scrap Tire Fund and for the receipt of
9 funds from all income sources pursuant to this chapter,
10 disbursements, and auditing revenues in the Scrap Tire Fund.

11 "§27-4-2.

12 (a) The Commissioner of Insurance shall collect in
13 advance fees, licenses, and miscellaneous charges as follows:

14 (1) Certificate of authority:

15 a. Initial application for original certificate of
16 authority, including the filing with the commissioner of all
17 documents incidental thereto \$500

18 b. Issuance of original certificate of authority
19 500

20 c. Annual continuation or renewal fee 500

21 d. Reinstatement fee 500

22 (2) Charter documents, filing with the commissioner
23 amendment to articles of incorporation or of association, or
24 of other charter documents or to bylaws 25

25 (3) Solicitation permit, filing application and
26 issuance 250

1 (4) Annual statement of insurer, except when filed
2 as part of application for original certificate of authority,
3 filing 25

4 (5) Producer license (resident or nonresident):

5 a. Individuals:

6 1. Application fee (For filing of initial
7 application for license) 30

8 2. License fee (For issuance of original license)
9 50

10 b. Business entities:

11 1. Application fee (For filing of initial
12 application for license) 30

13 2. License fee (For original license and each
14 biennial renewal) 100

15 c. Examination fee (For producer examination or
16 reexamination, each classification of examination), an amount
17 set by the commissioner not to exceed 100

18 (6) Producer appointment fee:

19 a. Filing notice of appointment 40

20 b. Annual continuation of appointment 25

21 c. Late fee, for failing to timely pay annual
22 appointment continuation invoice 250, plus an
23 additional 250 for each additional month late

24 (7) Reinsurance intermediary license:

25 a. Filing application for license 30

26 b. Issuance of initial license 140

27 c. Annual continuation of license 100

1 (8) Managing general agent license:

2 a. Application fee (For filing of initial

3 application for license, each insurer) 30

4 b. Issuance of initial license, each insurer
5 125

6 c. Annual continuation of license, each insurer

7 75

8 (9) Service representative license:

9 a. Application fee (For filing of initial

10 application for license, each insurer) 30

11 b. Appointment fee, property and casualty, each

12 insurer (For original appointment and each annual renewal)

13 40

14 (10) Surplus line broker:

15 a. Application fee (For filing of initial

16 application for license) 30

17 b. License fee (For original license and each annual

18 renewal):

19 1. Individuals 200

20 2. Business Entities 500

21 (11) Adjusters (resident or nonresident):

22 a. Application fee (For filing of initial

23 application for license; individuals and business entities)

24 30

25 b. License fee (For original license and each

26 biennial continuation):

27 1. Individuals 80

1 2. Business Entities 200

2 c. Examination fee, an amount set by the
3 commissioner not to exceed 100

4 (12) Miscellaneous services:

5 a. For copies of documents, records on file in
6 Insurance Department, per page 1

7 b. For each certificate under seal of the
8 commissioner, other than licenses 5

9 (13) The commissioner shall collect a fee of fifty
10 dollars (\$50) when, in acting as agent for service of process
11 for any insurance company, fraternal benefit society, mutual
12 aid association, nonresident producer, nonresident independent
13 adjuster, or nonresident surplus line broker, he or she
14 accepts the service of legal process as provided by the laws
15 of this state. The commissioner shall refuse to receive and
16 file or serve any process unless the process is accompanied by
17 the aforementioned fee, which shall be taxed as costs in the
18 action.

19 (b) The fees and licenses specified in subsection
20 (a) shall be deposited in the State Treasury ~~with 50 percent~~
21 ~~and~~ credited to the General Fund ~~and 50 percent credited to~~
22 ~~the Insurance Department Fund.~~

23 "§27-4A-3.

24 (a) Subject to the exceptions and exemptions
25 hereinafter set forth, for the year beginning on January 1,
26 1995, and for each year thereafter, every insurer shall pay to
27 the commissioner a premium tax equal to the percentage, as set

1 out in this subsection (a), of the premiums received by the
2 insurer for business done in this state, whether the same was
3 actually received by the insurer in this state or elsewhere:

4 (1) PREMIUM TAX ON LIFE INSURANCE PREMIUMS.

5 a. Except as hereinafter provided, the rates of tax-
6 ation on life insurance premiums shall be those amounts set
7 out in the following schedule:

8	Year	Foreign Insurers	Domestic Insurers
9	1995	2.9	1.3
10	1996	2.8	1.6
11	1997	2.7	1.8
12	1998	2.5	2.1
13	Every Year Thereafter	2.3	2.3

14 b. Individual life insurance policies in a face
15 amount of greater than \$5,000 and up to and including \$25,000,
16 excluding group life insurance policies, shall be taxed at the
17 rate of one percent per annum.

18 c. Individual life insurance policies in a face
19 amount of \$5,000 or less, excluding group life insurance
20 policies, shall be taxed at the rate of one-half percent per
21 annum.

22 d. For the purposes of computing the face amount of
23 life insurance policies, all life insurance policies issued

1 within 60 days of another on the life of the same applicant or
2 applicants shall be treated as one policy.

3 (2) PREMIUM TAX ON HEALTH INSURANCE PREMIUMS.

4 a. Except as hereinafter provided, the rates of tax-
5 ation on premiums for health insurance, and accident and
6 health insurance for which a separate premium is charged,
7 shall be those amounts set out in the following schedule:

8	Year	Foreign Insurers	Domestic Insurers
9	1995	2.9	1.3
10	1996	2.8	1.6
11	1997	2.4	1.6
12	1998	2.0	1.6
13	Every Year Thereafter	1.6	1.6

14 b. Premiums for hospital, medical, surgical, or
15 other health care benefits provided pursuant to any
16 employer-sponsored plan for groups with less than 50 insured
17 participants shall be taxed at the rate of one-half percent
18 per annum.

19 c. Premiums for hospital, medical, surgical, or
20 other health care benefits supplementary to Medicare and
21 Medicaid, or provided pursuant to an employer-sponsored plan
22 for governmental employees, shall be exempt from the premium
23 tax levied pursuant to this chapter.

1 (3) PREMIUM TAX ON OTHER INSURANCE PREMIUMS.

2 a. Except as hereinafter provided, the rate of
3 taxation on insurance other than life insurance, health
4 insurance, and accident health insurance shall be 3.6 percent
5 per annum.

6 b. Premiums for all of the following types of
7 insurance shall be taxed at the rate of one percent per annum:

8 1. All property and multi-peril insurance written in
9 fire protection Classes 9 and 10.

10 2. Mobile homes, mobile homeowners, homeowners and
11 low value dwelling policies in a face amount of \$40,000 or
12 less.

13 c. Premiums for medical liability insurance shall be
14 taxed at the rate of 1.6 percent per annum.

15 d. The tax imposed at the rate specified in
16 paragraph a. of this subdivision (3) shall be reduced by the
17 following credits for certain economic development activities
18 pursued in the State of Alabama.

19 1. Alabama Insurance Offices Facilities Credit. For
20 each office owned or leased by an insurer in the State of Ala-
21 bama and used for insurance operations, an insurer shall be
22 entitled to a credit against the tax imposed by paragraph a.
23 of this subdivision (3) according to the following schedule:

24 Number of Full-Time Employees in Office Credit as a % of Premiums Taxable
25 Under Paragraph a.

1	1-3	0.0025%
2	4-10	0.0050%
3	11-50	0.0075%
4	51 or more	0.0100%

5 The total credit allowable for Alabama insurance
6 office facilities shall not exceed one percent of an insurer's
7 Alabama premiums taxable at the rate specified in paragraph a.
8 of this subdivision (3).

9 2. Alabama Real Property Investment Credit. For each
10 \$1,000,000 in value of real property investments in the State
11 of Alabama, an insurer shall be entitled to a credit of 0.10
12 percent of its Alabama premiums taxable at the rate specified
13 in paragraph a. of this subdivision (3). The total credit
14 allowable for Alabama real property investments shall not
15 exceed 1 percent of an insurer's Alabama premiums taxable at
16 the rate specified in paragraph a. of this subdivision (3).

17 (i) Alabama real property investments which qualify
18 for the Alabama real property investment credit include any
19 improved Alabama real property owned by the insurer or an
20 affiliate of the insurer on January 1, 1993, and any improved
21 or unimproved Alabama real property acquired or new
22 construction placed in service on or after January 1, 1993, by
23 the insurer or an affiliate of the insurer.

1 (ii) For purposes of determining the Alabama real
2 property investment credit, Alabama real property investments
3 shall be valued at cost and not at book value or fair market
4 value. The cost of capital improvements to existing Alabama
5 real property investments, such as the renovation of shopping
6 centers, hotels, or other buildings, completed and placed in
7 service by the insurer or an affiliate of the insurer on or
8 after January 1, 1993, shall be considered an Alabama real
9 estate investment.

10 (iii) For purposes of determining the value of
11 Alabama real property investments, funds borrowed to finance
12 Alabama real property investments shall be subtracted from
13 cost so that only the net cost in the investment properties
14 borne from assets belonging to the insurer or an affiliate of
15 the insurer qualifies for the Alabama real property investment
16 credit. The cost of debt-financed Alabama real property
17 investments of an insurer shall be increased pro tanto as the
18 underlying debt is paid off by the insurer or an affiliate of
19 the insurer.

20 (iv) The Alabama real property investment credit
21 shall not be allowed for properties in the State of Alabama
22 used in an insurer's insurance operations and for which the
23 Alabama insurance office facilities credit is allowed or
24 allowable, without regard to the 1 percent limitation on the
25 credit. However, the cost of real property owned in the State
26 of Alabama and used in part as an Alabama real property
27 investment and in part for the insurer's insurance operations

1 shall be allocated on a square-foot basis so that the cost
2 allocated to that portion of the property not used for
3 insurance operations shall qualify for the Alabama real
4 property investment credit.

5 (v) Mortgages held by an insurer that are secured by
6 real property located in the State of Alabama shall not be
7 considered Alabama real property investments for purposes of
8 the Alabama real property investment credit.

9 3. Special Rules. The following special rules apply
10 to the Alabama insurance office facilities credit and the
11 Alabama real property investment credit.

12 (i) For purposes of determining the economic
13 development credits allowed under this section, the term
14 "affiliate" shall mean any business entity, other than a life
15 or health insurance company, which is wholly owned by the
16 insurer subject to tax under paragraph a. of this subdivision
17 (3) or any other insurer and its wholly owned subsidiaries,
18 other than a life or health insurance company, which is part
19 of a group of companies, including the insurer, which are
20 under common control and management. For an insurer having
21 affiliates, all premiums of the insurer and its insurance
22 company affiliates subject to tax at the rate specified in
23 paragraph a. of this subdivision (3) may be aggregated; all
24 Alabama insurance office facilities and all Alabama real
25 property investments may be aggregated; and, subject to the
26 specific credit limitations, the total allowable tax credits
27 may be determined as if all the aggregated premiums, office

1 facilities, and Alabama real property investments were owned
2 by one insurer. Once the total allowable credits have been
3 determined, the credits may be allocated to the insurer and
4 its insurance company affiliates at the sole discretion of the
5 insurer subject to the specific credit limitations on a per
6 insurance company basis. The computation of allowable credits
7 and their allocation to affiliates shall be made on forms to
8 be supplied by the Alabama Department of Insurance, which
9 forms shall be filed with the insurer's annual statement.

10 (b) Notwithstanding any provision of law to the
11 contrary, including, but not limited to, Section 27-4-4 and
12 Section 27-4-5, all premium tax payments made subsequent to
13 passage of this chapter shall be remitted in accordance with
14 this subsection (b). Beginning January 1, 1993, and all years
15 thereafter, each insurer shall pay its premium taxes on a
16 quarterly basis, as follows: on or before May 15, a payment
17 estimated on the basis of 25 percent of its business done in
18 this state during the preceding calendar year or, at the
19 option of the insurer, on the basis of its actual business
20 done in the state from January 1 through March 31 of the same
21 calendar year; on or before August 15, a payment estimated on
22 the basis of 45 percent of its business done in this state
23 during the preceding calendar year or, at the option of the
24 insurer, on the basis of 180 percent of its actual business
25 done in this state from April 1 through June 30 of the same
26 calendar year; on or before November 15, a payment estimated
27 on the basis of 25 percent of its business done in this state

1 during the preceding calendar year or, at the option of the
2 insurer, on the basis of its actual business done in this
3 state from July 1 through September 30 of the same calendar
4 year; on or before March 1, a payment in the amount of the
5 remainder of the actual premium taxes due on its business done
6 in the state during the preceding calendar year. Every
7 authorized insurer shall file with the commissioner a
8 statement, on a form as furnished or approved by the
9 commissioner, setting forth the total amount of premiums
10 received by it for business done in this state during the
11 period covered by the tax payment. The statement shall be
12 verified by an affidavit of an officer of the insurer having
13 knowledge of the facts. It is the intent and meaning of this
14 subsection (b) that any taxes paid on an estimated quarterly
15 basis during the calendar year shall be reconciled to actual
16 premiums received on risks in this state for such calendar
17 year on the March 1 payment date in the succeeding calendar
18 year.

19 (c) The tax imposed by this section shall be subject
20 to credit and deduction of the full amount, with 25 percent of
21 the full amount paid, or estimated to be paid, being credited
22 or deducted on each quarterly payment date, for all of the
23 following:

24 (1) Ad valorem property taxes paid by an insurer on
25 any building and real estate in this state which is owned and
26 occupied, in whole or in part, by the insurer for the full

1 period of the tax year as its principal office in the State of
2 Alabama.

3 (2) All ad valorem taxes paid by an insurer during
4 the calendar year on any other real estate and improvements
5 thereon in this state which is owned and at least 50 percent
6 occupied by the insurer for the full period of the tax year.

7 (3) Ad valorem property taxes paid by an insurer on
8 the insurer's offices in this state during the calendar year,
9 but with respect to the office apportioned to the square foot
10 area occupied by the insured, whether the ad valorem taxes are
11 paid directly by the insurer or in the form of rent to a
12 third-party landlord.

13 (4) All license fees and taxes paid to any county in
14 this state during the calendar year for the privilege of
15 engaging in the business of insurance within the county.

16 (5) All expenses of examination of the insurer by
17 the commissioner paid during the calendar year.

18 (6) Sixty percent of the franchise or privilege
19 taxes paid by the insurer to the State of Alabama for the
20 calendar year.

21 (7) All credits for assessments as provided under
22 Sections 27-42-16 and 27-44-13, or assessments for any
23 insurance guaranty fund or pool now or hereafter created by
24 statute paid during the calendar year.

25 (8) It is the intent of this subsection (c) that any
26 estimated allowable credits or deductions claimed on quarterly
27 returns be reconciled to actual expenditures made during the

1 calendar year on the return due for March 1 in the succeeding
2 calendar year.

3 (d) The premium taxes collected under this section
4 shall be deposited in the State Treasury and credited as
5 follows:

6 (1) To the credit of the State General Fund:

7 a. One hundred percent of the premium tax paid by
8 all health maintenance organizations, domestic and foreign.

9 b. Fifty percent of the premium tax paid by domestic
10 life insurers.

11 c. No part of the premium tax paid by nonprofit
12 corporations organized pursuant to the provisions of Sections
13 10-4-100 to 10-4-115, inclusive.

14 d. Twenty-five percent of the premium tax paid by
15 all other domestic insurers.

16 e. One hundred percent of the premium tax paid by
17 foreign life insurers.

18 f. Sixty-two and one-half percent of the premium tax
19 paid by all foreign property insurers.

20 g. Seventy-five percent of the premium tax paid by
21 all other foreign insurers.

22 (2) To the credit of the Education Trust Fund:

23 a. Fifty percent of the premium tax paid by domestic
24 life insurers.

25 b. No part of the premium tax paid by nonprofit
26 corporations organized pursuant to the provisions of Sections
27 10-4-100 to 10-4-115, inclusive.

1 c. Seventy-five percent of the premium tax paid by
2 all other domestic insurers.

3 d. Thirty-seven and one-half percent of the premium
4 tax paid by foreign property insurers.

5 e. Twenty-five percent of the premium tax paid by
6 all other foreign insurers.

7 (3) To the credit of the ~~Alabama Special Mental~~
8 ~~Health Trust Fund~~ State General Fund 100 percent of the
9 premium taxes paid by nonprofit corporations organized
10 pursuant to Sections 10-4-100 to 10-4-115, inclusive.

11 (4) Any provision of this subsection (d) to the
12 contrary notwithstanding, the amount credited to the Education
13 Trust Fund in subsection (d) (2), and the ~~Alabama Special~~
14 ~~Mental Health Trust Fund~~ for any fiscal year after the fiscal
15 year ending September 30, 1992, under this subsection (d)
16 shall be limited to no more than the amount so credited to the
17 Education Trust Fund in the fiscal year ending September 30,
18 1992. Any premium tax that would have been credited to the
19 Education Trust Fund ~~or the Alabama Special Mental Health~~
20 ~~Trust Fund~~ but for this limitation, shall be credited to the
21 State General Fund.

22 (e) For the purposes of this section, the term
23 "insurer" shall not include counties, municipalities,
24 municipal corporations, political subdivisions of the state,
25 instrumentalities of counties, municipalities, municipal
26 corporations, or the State of Alabama, or corporations or

1 associations owned solely by counties, municipalities or the
2 State of Alabama.

3 "§28-3-74.

4 (a) The net profits derived from the proceeds of the
5 Alabama liquor stores in each fiscal year, including all tax
6 levied upon the selling price of all spirituous or vinous
7 liquors, less all cost and expense of collecting said tax, up
8 to and including \$2,000,000, shall be paid out and applied as
9 follows:

10 (1) ~~Fifty~~ Sixty-nine percent shall be covered into
11 the General Fund of the Treasury of the state;

12 ~~(2) Nineteen percent shall be covered into the~~
13 ~~Treasury of the state to the credit of the State Department of~~
14 ~~Human Resources to be used, and the same is hereby~~
15 ~~appropriated exclusively, for old age assistance and for other~~
16 ~~purposes of the State Department of Human Resources;~~

17 ~~(3)~~ (2) Ten percent shall be covered into the
18 Treasury of the state to the credit of the wet counties of the
19 state and shall be divided equally among each of said counties
20 and shall be paid to them and shall be covered by them into
21 their respective general funds;

22 ~~(4)~~ (3) One percent shall be paid into the Treasury
23 of the state to the credit of the wet counties of the state
24 and shall be divided equally among each of said counties and
25 shall be paid to them to be used by them exclusively for the
26 purposes of public health; and

1 ~~(5)~~ (4) Twenty percent shall be covered into the
2 Treasury of the state and shall be paid to the incorporated
3 municipalities in which Alabama liquor stores are located on
4 the following basis: Each municipality in which an Alabama
5 liquor store is located shall receive as its percentage or
6 portion of said 20 percent an amount equal to the ratio of the
7 profits earned by such municipality's Alabama liquor store or
8 stores to the total net profits of all Alabama liquor stores.

9 (b) If the net profits derived from the proceeds of
10 said Alabama liquor stores in any such fiscal year, including
11 all tax levied upon the selling price of all spirituous or
12 vinous liquors, less all cost and expense of collecting said
13 tax, shall exceed the sum of \$2,000,000 such excess, up to and
14 including \$200,000, shall be apportioned among and paid to the
15 several incorporated cities and towns in the wet counties, in
16 the state on the basis of the ratio of the population of each
17 such city or town to the total population of all such cities
18 and towns.

19 Beginning October 1, 2002, any remainder of such
20 excess over said \$200,000 shall be apportioned and paid out as
21 follows:

22 (1) Three and three-fourths percent of such
23 remainder for each fiscal year thereafter shall be apportioned
24 among and paid to the wet counties in the state for general
25 purposes on the basis of the ratio of the population of each
26 such county of the population of all such counties;

1 (2) Six and one-fourth percent of such remainder for
2 each fiscal year thereafter shall be apportioned among and
3 paid to the aforesaid incorporated cities and towns in the wet
4 counties in the state on the basis of the ratio of the
5 population of each such city or town to the total population
6 of such cities and towns;

7 (3) One and one-fourth percent of such remainder for
8 each fiscal year thereafter shall be apportioned among and
9 paid to such of said several cities and towns as may have one
10 or more Alabama liquor stores therein upon the basis of the
11 ratio of the population of each such liquor store city or town
12 to the total population of all such liquor store cities and
13 towns. Each and every amount received by any city or town out
14 of said remainder shall be for general purposes; and

15 ~~(4) Three and three-fourths percent of such~~
16 ~~remainder shall be covered into the Treasury of the state to~~
17 ~~the credit of the State Department of Human Resources to be~~
18 ~~used for general welfare purposes; and~~

19 ~~(5) Eighty-five~~ (4) Eighty-eight and three-fourths
20 percent of such remainder for each fiscal year thereafter
21 shall be paid to the state for general purposes.

22 Populations shall be ascertained for the purposes of
23 distribution under this subsection according to the last
24 decennial federal census preceding commencement of the fiscal
25 year for which distribution is to be made.

26 (c) Distribution of net profits (including all taxes
27 levied upon the selling price of spirituous or vinous liquors)

1 under subsections (a) and (b) of this section shall be made
2 from time to time during the fiscal year for which net profits
3 (including all taxes levied upon the selling price of
4 spirituous liquors) are to be ascertained according to
5 reasonable estimates of profits (including all taxes levied
6 upon the selling price of spirituous or vinous liquors) for
7 such year and such amounts to be paid beneficiaries or
8 recovered from beneficiaries at the end of the year as will
9 net beneficiaries the correct amounts for the year prescribed
10 for them by subsections (a) and (b) of this section. Payments
11 to counties and municipalities will be made semiannually on or
12 before February 1 and August 1 of each year.

13 (d) Repealed by Acts 1982, No. 82-436, §3.

14 (e) The board shall, on receipt of proof that a
15 county has changed its status from a dry county to a wet
16 county, accept such county as a beneficiary for participation
17 in the ABC system profits as provided by law at the beginning
18 of the next fiscal quarter of the board's fiscal year. The
19 board shall, on receipt of proof of the incorporation of a
20 newly created municipality in a wet county and the population
21 thereof, accept the municipality as a beneficiary for
22 participation in the ABC system profits as provided by law at
23 the beginning of the next fiscal quarter of the board's fiscal
24 year.

25 "§28-3-184.

26 (a) Levy. In addition to the licenses provided for
27 by Chapter 3A of this title, there is hereby levied a

1 privilege or excise tax on every person licensed under the
2 provisions of said Chapter 3A who sells, stores or receives
3 for the purpose of distribution, to any person, firm,
4 corporation, club or association within the State of Alabama
5 any malt or brewed beverages. The tax levied hereby shall be
6 measured by and graduated in accordance with the volume of
7 sales by such person of malt or brewed beverages, and shall be
8 an amount equal to \$.05 for each 12 fluid ounces or fractional
9 part thereof.

10 (b) Collection. The tax levied by subsection (a) of
11 this section shall be collected by the Alabama Alcoholic
12 Beverage Control Board and said tax shall be added to the
13 sales price of all malt or brewed beverages sold, and shall be
14 collected from the purchasers. It shall be unlawful for any
15 person, firm, corporation, club or association who is required
16 to pay the tax in the first instance to fail or refuse to add
17 to the sales price and collect from the purchaser the required
18 amount of tax, it being the intent and purpose of this
19 provision that the tax levied is in fact a tax on the
20 consumer, with the person, firm, corporation, club or
21 association who pays the tax in the first instance acting
22 merely as an agent of the state for the collection and payment
23 of the tax.

24 Except as hereinafter provided, the tax levied by
25 subsection (a) of this section shall be collected by a return
26 which shall be filed by the wholesaler or distributor with the
27 Alcoholic Beverage Control Board postmarked not later than the

1 last day of the month following the month of receipt of the
2 malt or brewed beverages by the wholesaler or distributor from
3 the manufacturer, which return shall be accompanied by the
4 remittance of the tax due. Provided, however, for malt or
5 brewed beverages received during the month of October, 1979,
6 the return and remittance of tax shall be filed with the board
7 postmarked not later than November 10, 1979, and for malt or
8 brewed beverages received during the month of November, 1979,
9 the return and remittance of tax shall be filed with the board
10 postmarked not later than December 20, 1979.

11 The board shall have the authority to examine the
12 books and records of any person, firm, corporation, club or
13 association who sells, stores or receives for the purpose of
14 distribution, any malt or brewed beverages, to determine the
15 accuracy of any return required to be filed with the board.

16 (c) Disposition of proceeds. The proceeds of the tax
17 levied by subsection (a) of this section shall be paid into
18 the State Treasury to be distributed as follows:

19 (1) One-half cent of said proceeds shall be paid
20 into the State Treasury to the credit of the wet counties in
21 the state and shall be divided and distributed equally on or
22 before the fifteenth day of each month to said counties;

23 ~~(2) One cent of said proceeds shall be paid into the~~
24 ~~State Treasury to the credit of the state Public Welfare Trust~~
25 ~~Fund and shall be used for general welfare purposes. As used~~
26 ~~in this section, the phrase "general welfare purposes" means:~~

1 a. ~~The administration of public assistance as set~~
2 ~~out in Sections 38-2-5 and 38-4-1;~~

3 b. ~~Services, including supplementation and~~
4 ~~supplementary services under the federal Social Security Act,~~
5 ~~to or on behalf of persons to whom such public assistance may~~
6 ~~be given under Sections 38-2-5 and 38-4-1;~~

7 c. ~~Services to and on behalf of dependent, neglected~~
8 ~~or delinquent children; and~~

9 d. ~~Investigative and referral services to and on~~
10 ~~behalf of needy persons.~~

11 ~~(3)~~ (2) Two cents of said proceeds shall be paid
12 into the State Treasury to the credit of the Education Trust
13 Fund, and so much thereof as may be necessary for the purpose
14 is hereby appropriated to pay the principal of and interest
15 on bonds not exceeding \$30,000,000.00 in aggregate principal
16 amount, issued and sold by the public corporation known as the
17 Alabama Trade School and Junior College Authority.

18 ~~(4)~~ (3) The residue of ~~one~~ two and one-half cents
19 shall be paid into the State Treasury credited to the General
20 Fund of the state.

21 "§28-3-201.

22 In addition to all other taxes of every kind now
23 imposed by law and in addition to any marked-up price
24 authorized or required by law, there is hereby levied and
25 shall be collected a tax at the rate of 10 percent upon the
26 selling price of all spirituous or vinous liquors sold by the
27 Alabama Alcoholic Beverage Control Board. The tax hereby

1 imposed shall be collected by the board from the purchaser at
2 the time the purchase price is paid and deposited into the
3 State General Fund. ~~In computing the proceeds of this tax, the~~
4 ~~board shall divide the total sales of spirituous and vinous~~
5 ~~liquors made by it by a factor of 110 and multiply the~~
6 ~~quotient by 100 and by 10. An amount equal to the quotient~~
7 ~~multiplied by 100 shall be deposited in the State Treasury to~~
8 ~~the credit of the Alcoholic Beverage Control Board Store Fund~~
9 ~~and an amount equal to the quotient multiplied by 10 shall be~~
10 ~~deposited in the State Treasury to the credit of the Public~~
11 ~~Welfare Trust Fund and shall be used for general welfare~~
12 ~~purposes and is hereby appropriated therefor.~~

13 "§28-3-202.

14 (a) Repealed by Acts 1986, No. 86-212, p. 264, §3.

15 (b) Levy; collection; disposition of proceeds. In
16 addition to all other taxes of every kind now imposed by law
17 and in addition to any marked-up price authorized or required
18 by law, there is hereby levied and shall be collected a tax at
19 the rate of 10 percent upon the selling price of all
20 spirituous or vinous liquors sold by the board. The tax
21 imposed by this subsection shall be collected by the board
22 from the purchaser at the time the purchase price is paid and
23 deposited into the State General Fund. ~~One half of the~~
24 ~~proceeds derived from the tax shall be deposited in the State~~
25 ~~Treasury to the credit of the Public Welfare Trust Fund and~~
26 ~~shall be used for general welfare purposes and is hereby~~
27 ~~appropriated therefor. The remainder of such proceeds from the~~

1 ~~tax levied by this subsection shall be deposited in the State~~
2 ~~Treasury to the credit of a special fund which shall be~~
3 ~~designated the Alabama Special Mental Health Fund and shall be~~
4 ~~used only for mental health purposes, including the prevention~~
5 ~~of mental illness, the care and treatment of the mentally ill~~
6 ~~and the mentally deficient and the acquisition, equipment,~~
7 ~~operation and maintenance of facilities for mental health~~
8 ~~purposes.~~

9 The markup as currently established by the board on
10 spirituous or vinuous liquors shall not be reduced by the
11 board for the purpose of absorbing the tax levied by this
12 subsection, it being the intention of this provision that the
13 said tax shall be passed on to the purchaser.

14 "§28-3-204.

15 (a) Repealed by Acts 1986, No. 86-212, p. 264, §3.

16 (b) Levy and collection. In addition to all other
17 taxes of every kind now imposed by law and in addition to any
18 marked-up price authorized or required by law, there is hereby
19 levied and shall be collected a tax at the rate of three
20 percent upon the selling price of all spirituous or vinous
21 liquors sold by the board.

22 The board shall have the authority to examine the
23 books and records of any wine wholesaler to determine the
24 accuracy of any return required to be filed with the board.

25 The markup as currently established by the board on
26 spirituous or vinous liquors shall not be reduced by the board
27 for the purpose of absorbing the tax levied in this

1 subsection, it being the intention of this provision that the
2 said tax shall be passed on to the purchaser.

3 (c) Distribution of proceeds. The proceeds derived
4 from the tax shall be deposited in the State Treasury to the
5 credit of the State General Fund. ~~One half of the proceeds~~
6 ~~derived from the tax shall be deposited in the State Treasury~~
7 ~~to the credit of the Public Welfare Trust Fund and shall be~~
8 ~~used for general welfare purposes and is hereby appropriated~~
9 ~~therefor. The remainder of such proceeds from the tax levied~~
10 ~~by this section shall be deposited in the State Treasury to~~
11 ~~the credit of a special fund which shall be designated the~~
12 ~~Special Mental Health Fund and shall be used only for mental~~
13 ~~health purposes, including the prevention of mental illness,~~
14 ~~the care and treatment of the mentally ill and the mentally~~
15 ~~deficient and the acquisition, equipment, operation and~~
16 ~~maintenance of facilities for mental health purposes.~~

17 "§28-7-16.

18 (a) Levy. There is hereby levied in addition to the
19 license taxes provided for by this chapter and municipal and
20 county license taxes and in addition to any marked-up price
21 made by the board on wine sold by the board a privilege or
22 excise tax measured by and graduated in accordance with the
23 volume of sales of table wine containing not more than sixteen
24 and one-half percent alcohol by volume and shall be an amount
25 equal to forty-five cents (\$.45) per liter of table wine
26 containing not more than sixteen and one-half percent alcohol
27 by volume sold to the wholesale licensee or board, to be

1 collected from the purchaser by the board or by a licensed
2 retailer.

3 (b) Collection, Monthly Return, Remittance, Right to
4 Examine Books and Records.

5 (1) The tax levied by subsection (a) shall be added
6 to the sales price of all table wine containing not more than
7 sixteen and one-half percent alcohol by volume sold and shall
8 be collected from the purchasers. The tax shall be collected
9 in the first instance from the wholesaler where table wine
10 containing not more than sixteen and one-half percent alcohol
11 by volume is sold or handled by wholesale licensees, and by
12 the board from whomever makes sales when table wine containing
13 not more than sixteen and one-half percent alcohol by volume
14 is sold by the board. It shall be unlawful for any person who
15 is required to pay the tax in the first instance to fail or
16 refuse to add to the sales price and collect from the
17 purchaser the required amount of tax, it being the intent and
18 purpose of this provision that the tax levied is in fact a
19 levy on the consumer. The person who pays the tax in the first
20 instance is acting as an agent of the state for the collection
21 and payment of the tax and as such may not collect a tax on
22 table wine containing not more than sixteen and one-half
23 percent alcohol by volume for any other level of government.

24 (2) The tax hereby levied shall be collected by a
25 monthly return, which shall be filed by the wholesale
26 licensees as follows: A monthly return filed with the board
27 not later than the 15th day of the second month following the

1 month of receipt of table wine containing not more than
2 sixteen and one-half percent alcohol by volume by the
3 wholesaler on a form prescribed by the board showing receipts
4 by the wholesalers from manufacturer, importer, or other
5 wholesaler licensees during the month of receipt and the taxes
6 due thereon at the rate of thirty-eight cents (\$.38) per liter
7 of table wine containing not more than sixteen and one-half
8 percent alcohol by volume sold to the wholesale licensee or
9 board; the taxes due at such rate shall be remitted to the
10 board along with the return; a monthly return filed with the
11 county or municipality within which the wine is sold at retail
12 filed not later than the 15th day of each month showing sales
13 by wholesalers during the preceding month and the county or
14 municipality in which sold and the taxes due thereon at the
15 rate of seven cents (\$.07) per liter of table wine containing
16 not more than sixteen and one-half percent alcohol by volume
17 sold; and the taxes due at such rate shall be remitted to the
18 county or municipality along with the return.

19 (3) The tax hereby levied shall be collected by the
20 board on the table wine containing not more than sixteen and
21 one-half percent alcohol by volume sold by the board and shall
22 be paid as follows: Taxes at the rate of thirty-eight cents
23 (\$.38) per liter of table wine containing not more than
24 sixteen and one-half percent alcohol by volume sold shall be
25 remitted by the board to the State Treasurer and taxes at the
26 rate of seven cents (\$.07) per liter of table wine containing
27 not more than sixteen and one-half percent alcohol by volume

1 sold shall be remitted by the board to the county or
2 municipality within which the wine was sold at retail not
3 later than the last day of the month following the month of
4 sale, as set forth in subsection (c).

5 (4) The board and the governing body of each county
6 and municipality served by the wholesaler shall have the
7 authority to examine the books and records of any person who
8 sells, stores, or receives for the purpose of distribution any
9 table wine, containing not more than sixteen and one-half
10 percent alcohol by volume to determine the accuracy of any
11 return required to be filed with it.

12 (c) Disposition of proceeds. The proceeds of the tax
13 levied by subsection (a) shall be paid and distributed as
14 follows:

15 (1) Thirty-eight cents (\$.38) per liter of table
16 wine containing not more than sixteen and one-half percent
17 alcohol by volume sold shall be collected by the board on its
18 sales or paid to the board by wholesale licensees on their
19 sales, and by the board paid to the State Treasurer to be
20 credited as ~~net profits from operation of the board to be~~
21 ~~distributed as provided by law~~ to the State General Fund.

22 (2) Seven cents (\$.07) per liter of table wine
23 containing not more than sixteen and one-half percent alcohol
24 by volume sold shall be paid by the board on its sales or by
25 wholesale licensees on their sales, either into the treasury
26 of the municipality in which the table wine was sold at retail
27 within its corporate limits, or, where sold outside the

1 corporate limits of any municipality, into the treasury of the
2 county in which the table wine was sold at retail.

3 (d) There is hereby levied in addition to the
4 license taxes provided for by this chapter and municipal and
5 county license taxes and in addition to any marked-up price
6 made by the board on wine sold by the board a privilege or
7 excise tax measured by and graduated in accordance with the
8 volume of sales of table wine containing more than sixteen and
9 one-half percent alcohol by volume. The tax shall be an amount
10 equal to two dollars and forty-two cents (\$2.42) per liter of
11 table wine containing more than sixteen and one-half percent
12 alcohol by volume sold to the wholesale licensee or board, to
13 be collected from the purchaser by the board or by a licensed
14 retailer.

15 (e) Collection, Monthly Return, Remittance, Right to
16 Examine Books and Records.

17 (1) The tax levied by subsection (d) shall be added
18 to the sales price of all table wine containing more than
19 sixteen and one-half percent alcohol by volume sold and shall
20 be collected from the purchasers. The tax shall be collected
21 in the first instance from the wholesaler where table wine
22 containing more than sixteen and one-half percent alcohol by
23 volume is sold or handled by wholesale licensees, and by the
24 board from whomever makes sales when table wine containing
25 more than sixteen and one-half percent alcohol by volume is
26 sold by the board. It shall be unlawful for any person who is
27 required to pay the tax in the first instance to fail or

1 refuse to add to the sales price and collect from the
2 purchaser the required amount of tax, it being the intent and
3 purpose of this provision that the tax levied is in fact a
4 levy on the consumer. The person who pays the tax in the first
5 instance is acting as an agent of the state for the collection
6 and payment of the tax and as such may not collect a tax on
7 table wine containing more than sixteen and one-half percent
8 alcohol by volume for any other level of government.

9 (2) The tax levied in subsection (d) shall be
10 collected by a monthly return, which shall be filed by the
11 wholesale licensees with the board not later than the 15th day
12 of the second month following the month of receipt of table
13 wine containing more than sixteen and one-half percent alcohol
14 by volume by the wholesaler on a form prescribed by the board
15 showing receipts by the wholesalers from manufacturer,
16 importer, or other wholesaler licensees during the month of
17 receipt and the taxes due thereon at the rate of two dollars
18 and forty-two cents (\$2.42) per liter of table wine containing
19 more than sixteen and one-half percent alcohol by volume sold
20 to the wholesale licensee or board; the taxes due at such rate
21 shall be remitted to the board along with the return.

22 (3) The tax levied in subsection (d) shall be
23 collected by the board on table wine containing more than
24 sixteen and one-half percent alcohol by volume sold by the
25 board and shall be paid as follows: Taxes at the rate of two
26 dollars and forty-two cents (\$2.42) per liter of table wine
27 containing more than sixteen and one-half percent alcohol by

1 volume sold shall be remitted by the board to the State
2 Treasurer.

3 (4) The board shall have the authority to examine
4 the books and records of any person who sells, stores, or
5 receives for the purpose of distribution any table wine
6 containing more than sixteen and one-half percent alcohol by
7 volume, to determine the accuracy of any return required to be
8 filed with it.

9 (f) Disposition of proceeds. The proceeds of the tax
10 levied by subsection (d) shall be paid and distributed ~~as~~
11 ~~follows:~~ to the State General Fund.

12 ~~(1) Thirty seven percent to the Alcoholic Beverage~~
13 ~~Control Board.~~

14 ~~(2) Thirty four percent to the State General Fund.~~

15 ~~(3) Twenty and eight tenths percent to the~~
16 ~~Department of Human Resources.~~

17 ~~(4) Eight and two tenths percent to the Department~~
18 ~~of Mental Health.~~

19 (g) Taxes exclusive. The taxes herein levied are
20 exclusive and shall be in lieu of all other and additional
21 taxes and licenses of the state, county, or municipality,
22 imposed on or measured by the sale or volume of sale of table
23 wine; provided, that nothing herein contained shall be
24 construed to exempt the retail sale of table wine from the
25 levy of tax on general retail sales by the state, county, or
26 municipality in the nature of, or in lieu of, a general sales
27 tax.

1 (h) Trade between wholesalers exempt. The taxes
2 levied by subsections (a) and (d) shall not be imposed upon
3 the sale, trade, or barter of table wine by one licensed
4 wholesaler to another wholesaler licensed to sell and handle
5 table wine in this state, which transaction is hereby made
6 exempt from the tax; provided, however, the board may require
7 written reporting of any such transaction in the form as the
8 board may prescribe.

9 "§38-4-12.

10 (a) Except as provided in subsection (b), there is
11 appropriated, beginning with the fiscal year ending September
12 30, 1998 2017, ~~to the state department, for old age pension~~
13 ~~purposes, out of the proceeds from the levy of the one mill~~
14 ~~tax for the relief of needy Confederate soldiers and sailors~~
15 ~~and their widows, a sum not to exceed \$20,773,500 annually of~~
16 ~~the surplus or residue from the tax after the payment in full~~
17 ~~of the pensions to the widows of Confederate soldiers and~~
18 ~~sailors, other charges against the fund set out in the laws~~
19 ~~authorizing the payment of the pensions to the widows, and~~
20 annually to the Department of Revenue, as a first charge
21 against the proceeds of the one mill tax, funds for the annual
22 costs of the Department of Revenue for administering the tax.
23 ~~In making this appropriation, it is declared to be the~~
24 ~~legislative policy that the Department of Human Resources~~
25 ~~shall expend its portion of the surplus or residue hereby~~
26 ~~appropriated and all moneys received by it from the federal~~
27 ~~government as matching funds for all funds expended for~~

1 ~~Confederate pensions or as matching funds for the surplus or~~
2 ~~residue hereby appropriated under this section, for old age~~
3 ~~pension purposes exclusively insofar as is possible under~~
4 ~~existing laws and the rules and regulations of the federal~~
5 ~~government and of the Department of Human Resources in regard~~
6 ~~thereto, before any part thereof may be expended for any other~~
7 ~~purposes of the Department of Human Resources.~~

8 (b) Beginning with the fiscal year ending September
9 30, ~~1997~~ 2017, all of the remaining surplus or residue from
10 the tax provided in (a) above, after deducting the amounts
11 appropriated to ~~the Department of Human Resources~~ and the
12 Department of Revenue under the annual appropriations act for
13 the fiscal year ending September 30, ~~1997~~ 2017, and under
14 subsection (a) of this section for each year thereafter, is
15 hereby ~~appropriated to the State Veterans' Assistance Fund to~~
16 ~~be expended for veterans' programs approved by the State Board~~
17 ~~of Veterans' Affairs, including expenditures for emergencies~~
18 ~~and needs in the state's veterans' nursing homes~~ deposited in
19 the State Treasury to the credit of the State General Fund.

20 "§38-4-12.1.

21 (a) There is hereby created in the State Treasury a
22 fund to be known as the Alabama Veterans' Assistance Fund,
23 ~~into which shall be deposited receipts from the one mill ad~~
24 ~~valorem tax as authorized in Section 38-4-12.~~ The expenditure
25 of all monies deposited into the fund shall be budgeted and
26 allotted pursuant to the Budget Management Act and Article 4
27 of Title 41.

1 (b) All of the surplus or residue of the one mill
2 tax for the relief of needy Confederate soldiers and sailors
3 and their widows remaining from its appropriation for the
4 fiscal year ending September 30, 1996 through the fiscal year
5 ending September 30, 2016, shall be transferred and deposited
6 into the Alabama Veterans' Assistance Fund established by
7 subsection (a).

8 "§38-4-13.

9 There is hereby created a state public welfare trust
10 fund. All receipts of the State Department of Human Resources
11 shall be deposited in the state treasury to the credit of this
12 trust fund, including general fund appropriations, ~~sales tax~~
13 ~~receipts, liquor profit receipts, the surplus of the~~
14 ~~Confederate pension fund,~~ federal funds and all other
15 receipts, income or gifts to the state department.
16 Disbursements from the state public welfare trust fund shall
17 be made on warrants drawn by the state comptroller on the
18 state treasury, upon the authorization of the State
19 Commissioner of Human Resources.

20 "§40-1-31.

21 All revenues collected under the provisions of
22 Sections 40-12-128, 40-12-310 through 40-12-319, 40-25-1
23 through 40-25-28 and 40-25-40 through 40-25-47 shall, after
24 deduction of the cost of collection, be deposited in the State
25 Treasury to the credit of the Alabama Education Trust Fund.
26 All revenues collected under the provisions of ~~Sections~~
27 Section 40-21-56 , 40-21-57, shall, after deduction of the

1 cost of collection, be distributed to the State General Fund.
2 All revenues collected under the provisions of Sections
3 40-21-60~~7~~ and 40-21-61 shall, after deduction of the cost of
4 collection, be distributed ~~in the following manner:~~ to the
5 State General Fund.

6 ~~(1) Fifty-eight percent of the balance remaining~~
7 ~~after deduction of the cost of collection shall be deposited~~
8 ~~in the Special Mental Health Fund to be used for mental health~~
9 ~~purposes; and~~

10 ~~(2) Forty-two percent of the balance remaining after~~
11 ~~deduction of the cost of collection shall be deposited in the~~
12 ~~State Treasury to the credit of the Alabama Education Trust~~
13 ~~Fund to be used for educational purposes.~~

14 "§40-8-3.

15 There is hereby levied for the purpose and upon the
16 property hereinafter named and not specifically exempted from
17 taxation annual taxes, as follows:

18 (1) For the maintenance of the public schools of
19 this state, \$.30 on each \$100 of the assessed value of taxable
20 property.

21 ~~(2) For the relief of needy Confederate soldiers and~~
22 ~~sailors, resident citizens of Alabama and their widows, \$.10~~
23 ~~on each \$100 of the assessed value of taxable property of~~
24 ~~which one percent of the gross amount collected will be~~
25 ~~expended by the Alabama Historical Commission to provide for~~
26 ~~capital improvements and maintenance at the Confederate~~
27 ~~Memorial Park at Mountain Creek, Chilton County, Alabama.~~

1 ~~(3)~~ (2) For the use of the state and to raise
2 revenue therefor, \$.25 35 on each \$100 of the assessed value
3 of taxable property.

4 "§40-21-51.

5 All revenues collected under the provisions of
6 Section 40-21-50 shall, after deduction of the cost of
7 collection, be distributed ~~in the following manner:~~ to the
8 State General Fund.

9 ~~(1) Eighty five percent of the balance remaining~~
10 ~~after deduction of the cost of collection shall be deposited~~
11 ~~in the Special Mental Health Fund to be used for mental health~~
12 ~~purposes; and~~

13 ~~(2) Fifteen percent of the balance remaining after~~
14 ~~deduction of the cost of collection shall be deposited in the~~
15 ~~State General Fund.~~

16 "§40-21-87.

17 All taxes or other funds received or collected by
18 the Department of Revenue of the State of Alabama under the
19 provisions of this article remaining after the payment of the
20 expenses of administration and enforcement of this article
21 shall be without delay deposited into the State Treasury to
22 the credit of Education Trust Fund except that, beginning the
23 fiscal year ending September 30, 1993, until the fiscal year
24 ending September 30, 2016, \$14,600,000 annually shall be
25 deposited to the Special Mental Health Trust Fund, of which
26 one-fourth is to be deposited quarterly. Beginning the fiscal

1 year ending September 30, 2017, \$14,600,000 annually shall be
2 deposited to the State General Fund.

3 "§40-23-35.

4 (a) Such amount of money as shall be appropriated
5 for each fiscal year by the Legislature to the Department of
6 Revenue with which to pay the salaries, the cost of operation
7 and management of said department shall be deducted, as a
8 first charge thereon, from the taxes collected under the
9 provisions of this division; provided, that the expenditure of
10 said sum so appropriated shall be budgeted and allotted
11 pursuant to Article 4 of Chapter 4 of Title 41, and limited to
12 the amount appropriated to defray the expenses of operating
13 said department for each fiscal year. After the payment of the
14 expenses, so much of the amount remaining as may be necessary,
15 after first applying all sums of money received by reason of
16 the application of the surplus in the income tax as provided
17 by Section 40-18-58, for the replacement in the public school
18 fund of the three-mill constitutional levy for schools and in
19 the General Fund of the one-mill levy for soldiers' relief and
20 the two and one-half mills for general purposes lost by
21 exemption of homestead provided for in this division shall be
22 first charges against the proceeds of said licenses, taxes or
23 receipts levied or collected under this division. The
24 Comptroller, with the approval of the Governor, is hereby
25 directed to draw his warrants payable out of the total
26 proceeds of said licenses, taxes or receipts levied or
27 collected under this division as herein provided in such sum

1 as shall be found necessary to take care of and replace the
2 three-mill constitutional school levy, the one-mill soldiers'
3 relief levy and the two and one-half mill levy for general
4 purposes of the state ad valorem taxes lost as above set
5 forth.

6 (b) Of the amounts of such collections in any fiscal
7 year, remaining after the payment of the expenses of
8 administration and replacement of the amounts in the several
9 funds as herein provided there shall be paid into the Treasury
10 sums to be credited as follows:

11 (1) To the credit of the 67 counties of the state,
12 to be divided and distributed as hereinafter provided,
13 \$378,000;

14 ~~(2) To the Department of Human Resources,~~
15 ~~\$1,322,000;~~

16 ~~(3)~~ (2) Beginning June 1, 2000, to the Department of
17 Conservation and Natural Resources for capital outlay for
18 acquisition of land contiguous to existing state parks and
19 land acquired for lakes and or water reservoirs, provision,
20 construction, improvement, renovation, equipping, and
21 maintenance of the state parks system only and not for use by
22 the Department of Conservation and Natural Resources for
23 personnel or administrative use, the sum equal to the increase
24 in receipts accruing to the State of Alabama due to the cap on
25 discounts per license holder in Section 40-23-36(b), which
26 increase shall be equal to the difference between the discount
27 rate or amount allowed under Section 40-23-36(b) and the

1 maximum discount rate allowable under Section 40-23-36(a);
2 provided, however, if at any time any bonds of the Alabama
3 State Parks System Improvement Corporation or the Alabama
4 Public Historical Sites and Parks Improvement Corporation are
5 outstanding (excluding bonds that have been refunded by the
6 establishment of an escrow trust for the payment thereof
7 consisting solely of bonds or other obligations which as to
8 principal and interest constitute direct obligations of, or
9 are unconditionally guaranteed by, the United States of
10 America) there shall first be paid into the State General Fund
11 from such collections an amount equal to the debt service
12 (principal, interest, and premium, if any) payable on such
13 bonds in the then current fiscal year of the state. Provided,
14 however, that one million dollars (\$1,000,000) of such
15 increase in receipts per fiscal year shall be credited to the
16 Department of Human Resources beginning October 1, 1996, until
17 September 30, 2002, and shall be expended for the foster
18 children program.

19 ~~(4)~~ (3) a. On October 1, 2002, to the Department of
20 Conservation and Natural Resources for capital outlay, repairs
21 and maintenance of the state parks system only, the minimum
22 sum of five million dollars (\$5,000,000) from the increase in
23 receipts accruing to the State of Alabama due to the cap on
24 discounts per license holder in Section 40-23-36(b) as
25 calculated in Section 40-23-35(b)(3). Beginning October 1,
26 2003, annually, until September 30, 2016 to the Department of
27 Conservation and Natural Resources for capital outlay,

1 repairs, and maintenance of the state parks system only, the
2 sum calculated by a fraction, the numerator of which is five
3 million dollars (\$5,000,000) and the denominator of which is
4 equal to the increase in receipts as calculated in Section
5 40-23-35(b) (3) for fiscal year 2002 accruing to the State of
6 Alabama multiplied by the increase in receipts as calculated
7 in Section 40-23-35(b) (3) for the then current fiscal year, or
8 the sum of five million dollars (\$5,000,000), whichever is
9 greater. Notwithstanding the previous sentence, for the fiscal
10 years ending September 30, 2012, and September 30, 2013, only,
11 the five million dollars (\$5,000,000) shall be transferred to
12 the State General Fund.

13 b. Beginning October 1, ~~2002~~ 2016, to the credit of
14 the State General Fund, the balance of the sum equal to the
15 increase in receipts accruing to the State of Alabama due to
16 the cap on discounts per license holder in Section
17 40-23-36(b).

18 (c) One-half of the amount deposited to the credit
19 of the 67 counties as above provided, shall be divided and
20 distributed proportionately among the 67 counties of the state
21 according to the population of the said counties as shown by
22 the last federal census as proclaimed, published or certified
23 by the Director of the Bureau of the Census; and one-half of
24 said proceeds shall be divided or distributed equally among 67
25 counties; provided, that the funds divided and distributed to
26 the several counties of the state as hereinabove provided for
27 shall be used exclusively for full-time health service in

1 cooperation with the State Board of Health or the federal
2 government, and for extension services in cooperation with the
3 Alabama Agriculture Extension Service or the federal
4 government, at the discretion of the county commissions of the
5 several counties of the state.

6 ~~(d) The amounts provided in subsection (b) for the~~
7 ~~Department of Human Resources shall be used for general~~
8 ~~welfare purposes. For purposes of this division, "general~~
9 ~~welfare purposes" means:~~

10 ~~(1) The administration of public assistance as set~~
11 ~~out in Sections 38-2-5 and 38-4-1;~~

12 ~~(2) Services, including supplementation and~~
13 ~~supplementary services under the federal Social Security Act,~~
14 ~~to or on behalf of persons to whom such public assistance may~~
15 ~~be given under said Section 38-4-1;~~

16 ~~(3) Services to and on behalf of dependent,~~
17 ~~neglected or delinquent children; and~~

18 ~~(4) Investigative and referral services to and on~~
19 ~~behalf of needy persons.~~

20 ~~(e) (d)~~ In addition, there shall be paid, commencing
21 on ~~January 1, 1978~~ October 1, 2016, and on the first day of
22 each fiscal quarter thereafter, to the ~~Department of Human~~
23 ~~Resources for a statewide, state-administered food stamp~~
24 ~~program, as authorized by the Food Stamp Act of 1964, Public~~
25 ~~Law 88-525, 88th Congress, and amendments thereto, State~~
26 ~~General Fund~~ an amount equal to five percent of the value of
27 food stamp benefits issued statewide in excess of the amount

1 paid by recipients (bonus or free stamps) during the immediate
2 prior fiscal quarter, which sum so appropriated shall be paid
3 quarterly to the State General Fund. ~~Department of Human~~
4 ~~Resources Trust Fund for administration of the food stamp~~
5 ~~program in conformity with rules and regulations promulgated~~
6 ~~by the United States Department of Agriculture and in~~
7 ~~conformity with Sections 38-1-1 through 38-6-9.~~ Such
8 ~~administrative funds shall be limited to and based on fiscal~~
9 ~~year 1976-77 administrative costs, normal inflationary~~
10 ~~increases and mandated administration requirements of the~~
11 ~~Alabama Legislature and the United States Department of~~
12 ~~Agriculture.~~ The Department of Human Resources will not staff
13 any county food stamp office at a level which exceeds the
14 average staff-to-recipient ratios which existed in Alabama
15 during fiscal year 1976-77. This restriction will apply in
16 coordination with those provided hereinabove and, should
17 conflict occur, the lesser amount of expenditure shall be
18 required. At the end of each fiscal year, an accounting shall
19 be made of said sum so that any unexpended and unencumbered
20 balance of funds may be determined for the purpose of paying
21 such balance to the Education Trust Fund.

22 (f) (e) The amount of the proceeds of all taxes
23 levied by this division remaining after the payment of the
24 expenses of administration and enforcement and the replacement
25 in the several funds of the amount lost by any homestead
26 exemptions and the distribution as provided in subsections (b)
27 and (d), shall be paid into the Education Trust Fund except as

1 provided in subdivision (4) of Section 40-23-2 and subsection
2 (c) of Section 40-23-61.

3 "§40-23-50.

4 (a) There is hereby levied, in addition to all other
5 taxes of every kind now imposed by law, and shall be
6 collected, as herein provided, a privilege or license tax
7 against the person on account of the business activities
8 engaged in and in the amount to be determined by the
9 application of rates against gross receipts, as follows:

10 Upon every person, firm or corporation engaged or
11 continuing within this state in the business of contracting to
12 construct, reconstruct or build any public highway, road,
13 bridge, or street, an amount equal to five percent of the
14 gross receipts derived from performance of such contracts. The
15 term "gross receipts" is herein defined to include only those
16 amounts derived and received by the contractor from the
17 performance of such contracts.

18 (b) The proceeds of the taxes levied by this
19 section, after deduction of the cost of administration and
20 collection of such taxes, shall be distributed ~~as follows: to~~
21 the State General Fund.

22 ~~(1) Fifteen percent of the residue remaining after~~
23 ~~deduction of the cost of administration and collection shall~~
24 ~~be paid into the State Treasury and shall be credited to the~~
25 ~~Pensions and Security Trust Fund to be used for general~~
26 ~~welfare purposes, and~~

1 ~~(2) Eighty five percent of the residue remaining~~
2 ~~after deduction of the cost of administration and collection~~
3 ~~shall be paid into the State Treasury and shall be credited to~~
4 ~~the Alabama Special Mental Health Fund to be used for mental~~
5 ~~health purposes.~~

6 (c) The taxes imposed pursuant to this section shall
7 constitute a debt due the state and may be collected by civil
8 action, in addition to all other methods provided by law and
9 in this section. The said taxes, together with interest and
10 penalties with respect thereto, shall constitute and be
11 secured by a lien upon the property of any person from whom
12 said taxes are due or who is required to pay said taxes. All
13 provisions of the revenue laws of this state which apply to
14 the enforcement of liens for license taxes due the state shall
15 apply fully to the collection of the taxes levied herein, and
16 the Department of Revenue shall collect such taxes and enforce
17 this section and shall have and exercise for such collection
18 and enforcement all rights and remedies that this state or the
19 department has for collection of the state sales tax. All
20 provisions of the state sales tax, with respect to
21 definitions, except the definition of "gross receipts"
22 contained therein, payment and assessment of the state sales
23 tax, making of reports and keeping and preserving records with
24 respect thereto, interest after the due date of tax, penalties
25 for failure to pay tax or otherwise complying with the state
26 sales tax statutes, the promulgation of rules and regulations
27 and the administration and enforcement of the state sales tax

1 statutes, which are not inconsistent with the provisions of
2 this section when applied to the tax levied pursuant to
3 subsection (a) of this section, shall apply to the tax levied
4 herein. The Commissioner of Revenue and the state Department
5 of Revenue shall have and exercise the same powers, duties and
6 obligations with respect to the taxes levied herein as are
7 imposed on the commissioner and the department by the state
8 sales tax statutes. All provisions of the state sales tax
9 statutes that are made applicable in this section to the taxes
10 levied herein and to the administration of this section are
11 incorporated herein by reference and made a part hereof as if
12 fully set forth herein; provided, that the provisions of the
13 state sales tax with respect to the collection by the taxpayer
14 of the tax levied therein shall not apply, the taxes levied
15 herein being levied against the person required to pay the tax
16 to the state.

17 (d) The taxes levied herein shall not apply with
18 respect to contracts made by the contractor with any county or
19 incorporated city or town, except that contracts in which the
20 State of Alabama is a joint party with the city, town or
21 county shall be subject to the tax, nor to that portion of the
22 gross receipts received by the contractor constituting
23 additional amounts paid to the contractor under contractual
24 escalation provisions allowing for an increase in the contract
25 price for escalations in the cost of fuels, materials, and/or
26 labor.

27 "§40-23-77.

1 A discount of three percent of the taxes levied by
2 this article due and payable to the state shall be allowed to
3 the seller or vendor; provided, that the taxes due by such
4 seller are paid before same becomes delinquent, as in this
5 article provided.

6 Effective June 1, 2001, the Governor may, by
7 executive order, authorize the Department of Revenue to
8 provide by proper rules and regulations for the allowance of a
9 discount, not to exceed three percent (3%) of the taxes levied
10 by this article due and payable to the state by the seller or
11 vendor; provided that the taxes due by such seller are paid
12 before same becomes delinquent, as in this article provided.

13 For any taxes collected by the seller or vendor on
14 or after June 1, 2001, the Governor may, by executive order,
15 authorize the Department of Revenue to provide by proper rules
16 and regulations for a maximum discount amount or rate for each
17 seller or vendor regardless of the number of locations of that
18 seller or vendor within the state.

19 Beginning June 1, 2001, until September 30, 2002,
20 the balance of the sum equal to the increase in receipts due
21 to any maximum discount amount or rate as provided herein
22 shall first be credited to the Department of Conservation and
23 Natural Resources for (1) the sum equal to the interest the
24 Game and Fish Fund and the Seafood Fund would have earned on
25 the sale of hunting and/or fishing licenses, which is required
26 to be credited to the funds by Federal Regulation 50 CFR
27 80.4a(3), and (2) a sum equal to one million dollars

1 (\$1,000,000) for the Coastal Programs; and any remaining
2 balance shall be credited to the State General Fund.

3 Beginning October 1, ~~2002~~ 2016, and each fiscal year
4 thereafter ~~the lesser of five hundred thousand dollars~~
5 ~~(\$500,000) or~~ the entire amount of the sum equal to the
6 increase in receipts due to any maximum discount amount or
7 rate as provided herein shall be credited ~~to the Department of~~
8 ~~Human Resources and expended for the foster children program.~~
9 ~~Any remaining balance shall first be credited to the~~
10 ~~Department of Conservation and Natural Resources to be~~
11 ~~allocated in whole or in part to the following: (1) To the~~
12 ~~Game and Fish Fund and the Seafood Fund in an amount at least~~
13 ~~equal to the interest that each fund would have earned on the~~
14 ~~sale of hunting and/or fishing licenses which is required to~~
15 ~~be credited to the funds by the Federal Regulation 50 CFR~~
16 ~~80.4a(3), and (2) to the Coastal Programs, a sum equal to one~~
17 ~~million dollars (\$1,000,000); and any remaining balance shall~~
18 ~~be credited to the State General Fund. Notwithstanding the~~
19 ~~foregoing, for the fiscal years ending September 30, 2012, and~~
20 ~~September 30, 2013, only, the one million dollars (\$1,000,000)~~
21 ~~that would otherwise be distributed to the Coastal Programs~~
22 ~~shall instead be distributed to the State General Fund.~~

23 "§40-25-23.

24 All revenues collected under the provisions of this
25 article, except as otherwise provided, shall be paid to the
26 Department of Revenue by check or draft made payable to the

1 Treasurer of Alabama, and shall be distributed in the
2 following manner:

3 (1) All of the revenue derived from the tax levied
4 upon cigarettes by Sections 40-25-2 and 40-25-41 shall be
5 deposited in the State Treasury and ~~38.82 percent of such~~
6 ~~revenue~~ shall be divided as follows:

7 ~~a. Six and six one hundredths percent to the credit~~
8 ~~of the State Public Welfare Trust Fund, which is hereby~~
9 ~~appropriated for general welfare purposes. In this section,~~
10 ~~"general welfare purposes" means:~~

11 ~~1. The administration of public assistance as set~~
12 ~~out in Sections 38-2-5 and 38-4-1;~~

13 ~~2. Services, including supplementation and~~
14 ~~supplementary services under the federal Social Security Act,~~
15 ~~to or on behalf of persons to whom such public assistance may~~
16 ~~be given under Section 38-4-1;~~

17 ~~3. Services to and on behalf of dependent,~~
18 ~~neglected, or delinquent children; and~~

19 ~~4. Investigative and referral services to and on~~
20 ~~behalf of needy persons.~~

21 ~~b. Nine and nine one hundredths percent shall be set~~
22 ~~apart and used for the following purposes only and in the~~
23 ~~following order:~~

24 ~~1. So much thereof as may be necessary for such~~
25 ~~purpose is hereby appropriated and shall be used by the State~~
26 ~~Treasurer to pay at their respective maturities the principal~~
27 ~~and interest that will mature during the then current fiscal~~

1 ~~year on all bonds at the time outstanding that may have been~~
2 ~~issued by the State Industrial Development Authority under the~~
3 ~~provisions of the following acts:~~

4 ~~(i) Acts 1967, No. 231;~~

5 ~~(ii) Acts 1971, No. 1420;~~

6 ~~(iii) Acts 1973, No. 1039;~~

7 ~~(iv) Acts 1975, No. 1217;~~

8 ~~(v) Acts 1978, 2nd Ex. Sess., No. 99;~~

9 ~~(vi) Acts 1981, No. 81-843;~~

10 ~~(vii) Acts 1983, No. 83-925; and~~

11 ~~(viii) Acts 1987, No. 87-550.~~

12 ~~2. The balance thereafter remaining during each~~
13 ~~fiscal year shall be paid into a special fund in the State~~
14 ~~Treasury to be designated the "General and Mental Health~~
15 ~~Fund," and is hereby appropriated and shall be distributed as~~
16 ~~follows:~~

17 ~~(i) Thirty six percent of the said balance shall be~~
18 ~~expended by the State Health Officer, with the approval of the~~
19 ~~state Board of Health, for salaries, other expenses and~~
20 ~~equipment purchases, incident to general health work;~~

21 ~~(ii) Fifty eight percent of the said balance shall~~
22 ~~be paid to the Department of Mental Health created in Chapter~~
23 ~~50 of Subtitle 2 of Title 22, to be expended by the said~~
24 ~~department for such purposes as it may designate for the~~
25 ~~provision of mental health services; and~~

26 ~~(iii) Six percent of said balance shall be paid to~~
27 ~~the Alabama Mental Health Board to be expended by said board~~

1 ~~for such purposes as it may designate for the provision of~~
2 ~~services to people with an intellectual disability.~~

3 ~~c. Twelve and twelve one-hundredths percent shall be~~
4 ~~set apart and used for the following purposes only and in the~~
5 ~~following order:~~

6 ~~1. So much thereof as may be necessary for such~~
7 ~~purpose is hereby appropriated to the purpose of acquiring and~~
8 ~~constructing mental health facilities in the state, and to~~
9 ~~that end shall be used by the State Treasurer to pay, at their~~
10 ~~respective maturities, the principal and interest that will~~
11 ~~mature during the then current fiscal year on whichever of the~~
12 ~~following may be issued:~~

13 ~~(i) Any bonds of the state that may be issued for~~
14 ~~acquisition and construction of mental health facilities under~~
15 ~~Amendment 266 of the Constitution of Alabama; or~~

16 ~~(ii) Any bonds that may be issued by the Alabama~~
17 ~~Mental Health Finance Authority under the provisions of Acts~~
18 ~~1988, Act No. 88-475.~~

19 ~~2. The balance thereafter remaining during each~~
20 ~~fiscal year shall be paid into a special fund in the State~~
21 ~~Treasury, designated the "General and Mental Health Fund," and~~
22 ~~is hereby appropriated and shall be distributed as follows:~~

23 ~~(i) Thirty percent of said balance shall be expended~~
24 ~~by the State Health Officer, with the approval of the state~~
25 ~~Board of Health, for salaries, other expenses, and equipment~~
26 ~~purchases incident to general health work; and~~

1 ~~(ii) Seventy percent of the said balance shall be~~
2 ~~paid to the Department of Mental Health created in Chapter 50~~
3 ~~of Subtitle 2 of Title 22, and shall be used by the said~~
4 ~~department for mental health purposes in the state.~~

5 ~~d. Six and six one-hundredths percent shall be set~~
6 ~~apart and used for the following purposes only and in the~~
7 ~~following order:~~

8 ~~1. So much thereof as may be necessary for such~~
9 ~~purposes is hereby appropriated and shall be used by the State~~
10 ~~Treasurer to pay, at their respective maturities, the~~
11 ~~principal and interest that will mature during the then~~
12 ~~current fiscal year on all bonds that may be issued by the~~
13 ~~State Parks Development Authority under the provisions of Acts~~
14 ~~1967, No. 272, which provided for the creation of said~~
15 ~~authority and also provided for the submission of a~~
16 ~~constitutional amendment to authorize the issuance of general~~
17 ~~obligation bonds by said authority.~~

18 ~~2. The balance thereafter remaining during each~~
19 ~~fiscal year shall be deposited into a special fund in the~~
20 ~~State Treasury to be designated the "State Parks Fund" and is~~
21 ~~hereby appropriated and shall be distributed as follows: Said~~
22 ~~fund may be expended by the State Director of Conservation at~~
23 ~~his discretion and with the approval of the Governor for~~
24 ~~salaries, other expenses, land acquisitions, equipment~~
25 ~~purchases, capital additions or improvements, or other lawful~~
26 ~~expenses relating to the state division of parks, monuments,~~
27 ~~and historical sites.~~

1 ~~e. Sixty-six and sixty-seven one-hundredths percent~~
2 ~~to the credit of the General Fund.~~

3 ~~(2) The remaining 61.18 percent of the revenue~~
4 ~~derived from the tax levied on cigarettes by Sections 40-25-2~~
5 ~~and 40-25-41 shall be deposited into the State Treasury and~~
6 ~~allocated as follows:~~

7 a. Up to \$2 million received annually shall be
8 allocated to the various counties of the state levying a
9 cigarette tax to offset the administrative expenses of
10 obtaining local stamps to affix to cigarettes sold in their
11 jurisdiction for the purpose of collecting their local
12 cigarette tax and to provide a discount to wholesalers and
13 jobbers for affixing such stamps. These funds shall be
14 distributed by the Comptroller pro rata based on the actual
15 administrative expenses reported to the Comptroller by the
16 counties at the conclusion of each quarter of the fiscal year.
17 The Comptroller shall insure that such funds are distributed
18 as soon as possible following the receipt of such reports.
19 Failure of any county to submit such a report shall not
20 prohibit the Comptroller from distributing funds to the
21 remaining counties.

22 b. Remaining revenues to the General Fund ~~to be used~~
23 ~~for Medicaid services.~~

24 ~~(3)~~ (2) All of the revenue derived from the tax
25 levied by Sections 40-25-2 and 40-25-41 upon tobacco products
26 other than cigarettes shall be deposited in the State Treasury
27 to the credit of the State General Fund.

1 Section 2. All laws or parts of laws which conflict
2 with this act are repealed.

3 Section 3. This act is effective October 1, 2016,
4 following its passage and approval by the Governor, or its
5 otherwise becoming law.