

1 HB529
2 126186-2
3 By Representatives Galliher, Ford and Nordgren (N & P)
4 RFD: Local Legislation
5 First Read: 14-APR-11

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ENROLLED, An Act,

Relating to Etowah County; providing further for the distribution of the beer taxes imposed pursuant to Section 28-3-190, Code of Alabama 1975.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Notwithstanding any other provisions of law, in Etowah County, the beer taxes imposed pursuant to Section 28-3-190, Code of Alabama 1975 shall be collected by the county Judge of Probate and distributed as follows:

The entire amount of tax shall be paid to the Etowah County Commission and the net revenue, after reimbursing the county general fund for all expenses incurred in the administration and enforcement of the tax, shall be distributed, as follows:

(a) For beer delivered for retail sale within the corporate limits of a municipality having a board of education, all such proceeds shall be distributed according to the following percentages: 20.83 1/3 percent to the Etowah County General Fund; 20.83 1/3 percent to the local boards of education of Etowah County, to be divided pro rata among them in accordance with the most recent average daily membership figures, to be used for capital outlay purposes, renovation and repairs and to preserve teacher units under the State Foundation Program.

1 (b) For beer delivered for retail sale outside the
2 city or town limits but within the police jurisdiction, of a
3 municipality having a board of education, all such proceeds
4 shall be distributed according to the following percentages:
5 12.50 percent to the Etowah County Board of Education, to be
6 used for capital outlay purposes, renovation and repairs and
7 to preserve teacher units under the State Foundation Program;
8 20.83 1/3 percent to the local boards of education in Etowah
9 County to be divided pro rata among them in accordance with
10 the most recent average daily membership figures, to be used
11 for capital outlay purposes, renovation, and repairs and to
12 preserve teacher units under the State Foundation Program;
13 29.16 2/3 percent to the general fund of the municipality;
14 37.50 percent to the Etowah County General Fund.

15 (c) For beer delivered for retail sale within the
16 city or town limits of a municipality not having a board of
17 education, all such proceeds shall be distributed according to
18 the following percentages: 20.83 1/3 percent to the Etowah
19 County General Fund; 20.83 1/2 percent to the local boards of
20 education in Etowah County, to be divided pro rata among them
21 in accordance with the most recent average daily membership
22 figures, to be used for capital outlay purposes, renovation
23 and repairs and to preserve teacher units under the State
24 Foundation Program; 33.33 1/3 percent to the general fund of
25 the municipality; 25.00 percent to the Etowah County General

1 Fund to be used for capital outlay purposes, renovation and
2 repairs and to preserve teacher units under the State
3 Foundation Program.

4 (d) For beer delivered for retail sale outside the
5 city or town limits, but within the police jurisdiction of a
6 municipality not having a board of education, all such
7 proceeds shall be distributed according to the following
8 percentages: 16.66 $\frac{2}{3}$ percent to the general fund of the
9 municipality; 20.83 $\frac{1}{3}$ percent to the local boards of
10 education in Etowah County to be divided pro rata among them
11 in accordance with the most recent average daily membership
12 figures, to be used for capital outlay purposes, renovation
13 and repairs and to preserve teacher units under the State
14 Foundation Program; 25.00 percent to the Etowah County Board
15 of Education to be used for capital outlay purposes,
16 renovation and repairs and to preserve teacher units under the
17 State Foundation Program, 37.50 percent to the Etowah County
18 General Fund.

19 (e) For beer delivered for retail sale in locations
20 which are within the boundaries of Etowah County, Alabama, but
21 not within the corporate limits or police jurisdiction of any
22 municipality, all such proceeds shall be distributed according
23 to the following percentages: 20.83 $\frac{1}{3}$ percent to the local
24 boards of education in Etowah County divided in accordance
25 with the most recent average daily membership figures to be

1 used for capital outlay purposes, renovation or repairs and to
2 preserve teacher units under the State Foundation Program;
3 25.00 percent to the Etowah County Board of Education, to be
4 used for capital outlay purposes, renovation or repairs and to
5 preserve teacher units under the State Foundation Program,
6 37.50 percent to the Etowah County General Fund; 54.16 $\frac{2}{3}$
7 percent to the Etowah County General Fund.

8 (f) For draft beer sold and delivered within all
9 areas in Etowah County, all proceeds shall be distributed
10 according to the following percentage: 83.33 $\frac{1}{3}$ percent to
11 the local boards of education in Etowah County to be divided
12 pro rata among them in accordance with the most recent average
13 daily membership figure to be used for capital outlay
14 purposes, renovation and repairs and to preserve teacher units
15 under the State Foundation Program; 16.66 $\frac{2}{3}$ percent to
16 municipalities in Etowah County within which draft beer is
17 sold at retail, to be divided among them pro rata according to
18 the population.

19 Section 2. This act shall become effective
20 immediately following its passage and approval by the
21 Governor, or its otherwise becoming law.

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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 21-APR-11.

Greg Pappas
Clerk

Senate

03-MAY-11

Passed