

1 SB131
2 189458-1
3 By Senator Pittman
4 RFD: Finance and Taxation General Fund
5 First Read: 09-JAN-18

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

15
16 A BILL
17 TO BE ENTITLED
18 AN ACT

19
20 To amend Sections 9-13-84, 22-9A-23, 22-21-24,
21 27-4A-3, 28-3-74, 28-3-184, 28-3-201, 28-3-202, 28-3-204,
22 28-7-16, 38-4-12, 38-4-12.1, 40-1-31, 40-8-3, 40-21-51,
23 40-21-87, 40-23-35, 40-23-50, 40-23-77, and 40-25-23 of the
24 Code of Alabama 1975, to provide further for the distribution
25 of state tax revenues.

26 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

6 "§9-13-84.

7 "(a) Until September 30, 2018, the ~~The~~ imposed by
8 this article, and any other taxes imposed on the severance of
9 forest products, shall be due and payable quarterly to the
10 department and, when collected, shall be paid by the
11 department into the State Treasury. When so paid into the
12 State Treasury, all such taxes shall be credited by the
13 Treasurer to a special fund which is hereby created and which
14 shall be known as the Special State Forestry Fund of the State
15 of Alabama, which fund shall be disbursed under the
16 supervision of the State Forester, subject to the restrictions
17 embodied in this article, for the purpose of carrying out the
18 statewide forestry program as provided by law and for no other
19 or different purposes. Not less than 85 percent of the taxes
20 collected under and by virtue of this article shall be
21 expended for forest protection. No portion of the fund shall
22 revert to the General Fund of the state at the end of any
23 fiscal year, and any surplus shall be allowed to accumulate
24 from year to year and be disbursed as exigencies of the
25 statewide forestry program may require.

26 "(b) Beginning October 1, 2018, the taxes imposed by
27 this article, and any other taxes imposed on the severance of

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

21 ~~"(b)~~ (c) There is continuously appropriated the
22 receipts from the taxes levied in this article and credited to
23 the Special State Forestry Fund to the State Forestry
24 Commission for the use of the State Forestry Commission. The
25 amount of money as shall be appropriated for each fiscal year
26 by the Legislature to the department with which to pay the
27 salaries, the cost of operation, and the management of the

1 department shall be deducted, as a first charge thereon, from
2 the taxes collected under and pursuant to this article and
3 credited to the Special State Forestry Fund. The expenditure
4 of the sum so appropriated shall be budgeted and allotted
5 pursuant to Article 4, commencing with Section 41-4-80, of
6 Chapter 4, Title 41 and limited to the amount appropriated to
7 defray the expenses of operating the department for each
8 fiscal year, or two percent of the receipts, whichever is
9 less."

10 "§22-9A-23.

11 "(a) Fees to be paid to the Office of Vital
12 Statistics are as follows:

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

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

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

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

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

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

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

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

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

25 "(10) The State Registrar shall determine the cost,
26 including, but not limited to, staff time, computer time,
27 copying cost, and supplies, for processing any non-routine

1 statistical or research project or any other non-routine
2 service other than those described above.

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

8 "(c) Until September 30, 2018, fees ~~Fees~~ collected
9 under this section, except as provided for local registration
10 offices and the Children's Trust Fund, shall be paid into the
11 State Treasury to the credit of the State Board of Health and
12 are appropriated to the board to carry out the purposes of
13 this chapter; however, the expenditure of the sums so
14 appropriated shall be budgeted and allotted pursuant to the
15 Budget Management Act and Article 4 of Chapter 4 of Title 41.

16 "(d) Beginning October 1, 2018, fees collected under
17 this section, except as provided for local registration
18 offices and the Children's Trust Fund, shall be paid into the
19 State Treasury and twenty percent of fees collected credited
20 to the State General Fund and eighty percent of fess collected
21 credited to the State Board of Health and are appropriated to
22 the board to carry out the purposes of this chapter; however,
23 the expenditure of the sums so appropriated to the State Board
24 of Health shall be budgeted and allotted pursuant to the
25 Budget Management Act and Article 4 of Chapter 4 of Title 41.

1 "~~(d)~~ (e) Notwithstanding any other provisions of
2 this chapter, the board shall not charge a fee to any hospital
3 in connection with this chapter."

4 "§22-21-24.

5 "The application for a license to operate a hospital
6 other than an assisted living facility or a specialty care
7 assisted living facility rising to the level of intermediate
8 care shall be accompanied by a standard fee of two hundred
9 dollars (\$200), plus a fee of five dollars (\$5) per bed for
10 each bed over 10 beds to be licensed in accordance with
11 regulations promulgated under Section 22-21-28. Increase in a
12 hospital's bed capacity during the calendar year is assessed
13 at the standard fee of two hundred dollars (\$200) plus five
14 dollars (\$5) each for the net gain in beds. The initial
15 licensure fee and subsequent annual licensure renewal fee for
16 an assisted living facility and for a specialty care assisted
17 living facility rising to the level of intermediate care shall
18 be two hundred dollars (\$200) plus fifteen dollars (\$15) for
19 each bed. A license renewal application for any hospital, as
20 defined by this article, which is not received by the
21 expiration date in a properly completed form and accompanied
22 by the appropriate renewal fee shall be subject to a late
23 penalty equal to two hundred fifty dollars (\$250) or 100
24 percent of the renewal fee, whichever is greater. No fee shall
25 be refunded. Until September 30, 2018, all ~~All~~ fees received
26 by the State Board of Health under the provision of this
27 article shall be paid into the State Treasury to the credit of

1 the State Board of Health and shall be used for carrying out
2 the provisions of this article. Beginning October 1, 2018, all
3 fees received by the State Board of Health under the provision
4 of this article shall be paid into the State Treasury and
5 twenty percent of the fees shall be to the credit of the State
6 General Fund and eighty percent shall be to the credit of the
7 State Board of Health. The fees credited to the State Board of
8 Health shall be used for carrying out the provisions of this
9 article. A license granted under this article shall expire on
10 December 31 of the year in which it was granted. A license
11 certificate shall be on a form prescribed by the department,
12 and shall be posted in a conspicuous place on the licensed
13 premises. Licenses shall not be transferable or assignable and
14 shall be granted only for the premises named in the
15 application. Licenses may be renewed from year to year upon
16 application, investigation, and payment of the required
17 license fee, as in the case of procurement of the original
18 license. Until September 30, 2018, all ~~All~~ fees collected
19 under this article are hereby appropriated for expenditure by
20 the State Health Department. Beginning October 1, 2018 the
21 fees collected under this article and credited to the State
22 Board of Health are hereby appropriated for expenditure by the
23 State Health Department. All hospitals which are accredited by
24 the joint commission on accreditation of hospitals shall be
25 deemed by the State Health Department to be licensable without
26 further inspection or survey by the personnel of the State
27 Department of Health. Further accreditation by the joint

1 commission on accreditation of hospitals shall in no way
2 relieve that hospital of the responsibility of applying for
3 licensure and remitting the appropriate licensure fee as
4 specified in this article."

5 "§27-4A-3.

6 "(a) Subject to the exceptions and exemptions
7 hereinafter set forth, for the year beginning on January 1,
8 1995, and for each year thereafter, every insurer shall pay to
9 the commissioner a premium tax equal to the percentage, as set
10 out in this subsection (a), of the premiums received by the
11 insurer for business done in this state, whether the same was
12 actually received by the insurer in this state or elsewhere:

13 "(1) PREMIUM TAX ON LIFE INSURANCE PREMIUMS.

14 "a. Except as hereinafter provided, the rates of
15 taxation on life insurance premiums shall be those amounts set
16 out in the following schedule:

17	Year	Foreign Insurers	Domestic Insur- ers
18	1995	2.9	1.3
19	1996	2.8	1.6
20	1997	2.7	1.8
21	1998	2.5	2.1
22	Every Year	2.3	2.3
23	Thereafter		

1 "b. Individual life insurance policies in a face
2 amount of greater than \$5,000 and up to and including \$25,000,
3 excluding group life insurance policies, shall be taxed at the
4 rate of one percent per annum.

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

9 "d. For the purposes of computing the face amount of
10 life insurance policies, all life insurance policies issued
11 within 60 days of another on the life of the same applicant or
12 applicants shall be treated as one policy.

13 "(2) PREMIUM TAX ON HEALTH INSURANCE PREMIUMS.

14 "a. Except as hereinafter provided, the rates of
15 taxation on premiums for health insurance, and accident and
16 health insurance for which a separate premium is charged,
17 shall be those amounts set out in the following schedule:

18	Year	Foreign Insurers	Domestic Insur- ers
19	1995	2.9	1.3
20	1996	2.8	1.6
21	1997	2.4	1.6
22	1998	2.0	1.6
23	Every Year	1.6	1.6

1 Thereafter

2 "b. Premiums for hospital, medical, surgical, or
3 other health care benefits provided pursuant to any
4 employer-sponsored plan for groups with less than 50 insured
5 participants shall be taxed at the rate of one-half percent
6 per annum.

7 "c. Premiums for hospital, medical, surgical, or
8 other health care benefits supplementary to Medicare and
9 Medicaid, or provided pursuant to an employer-sponsored plan
10 for governmental employees, shall be exempt from the premium
11 tax levied pursuant to this chapter.

12 "(3) PREMIUM TAX ON OTHER INSURANCE PREMIUMS.

13 "a. Except as hereinafter provided, the rate of
14 taxation on insurance other than life insurance, health
15 insurance, and accident health insurance shall be 3.6 percent
16 per annum.

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

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

21 "2. Mobile homes, mobile homeowners, homeowners and
22 low value dwelling policies in a face amount of \$40,000 or
23 less.

24 "c. Premiums for medical liability insurance shall
25 be taxed at the rate of 1.6 percent per annum.

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

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

10	Number of Full-Time Em-	Credit as a % of Premiums
11	ployees in Office	Taxable Under Paragraph a.
12	1-3	0.0025%
13	4-10	0.0050%
14	11-50	0.0075%
15	51 or more	0.0100%

16 "The total credit allowable for Alabama insurance
17 office facilities shall not exceed one percent of an insurer's
18 Alabama premiums taxable at the rate specified in paragraph a.
19 of this subdivision (3).

20 "2. Alabama Real Property Investment Credit. For
21 each \$1,000,000 in value of real property investments in the
22 State of Alabama, an insurer shall be entitled to a credit of
23 0.10 percent of its Alabama premiums taxable at the rate

1 specified in paragraph a. of this subdivision (3). The total
2 credit allowable for Alabama real property investments shall
3 not exceed 1 percent of an insurer's Alabama premiums taxable
4 at the rate specified in paragraph a. of this subdivision (3).

5 "(i) Alabama real property investments which qualify
6 for the Alabama real property investment credit include any
7 improved Alabama real property owned by the insurer or an
8 affiliate of the insurer on January 1, 1993, and any improved
9 or unimproved Alabama real property acquired or new
10 construction placed in service on or after January 1, 1993, by
11 the insurer or an affiliate of the insurer.

12 "(ii) For purposes of determining the Alabama real
13 property investment credit, Alabama real property investments
14 shall be valued at cost and not at book value or fair market
15 value. The cost of capital improvements to existing Alabama
16 real property investments, such as the renovation of shopping
17 centers, hotels, or other buildings, completed and placed in
18 service by the insurer or an affiliate of the insurer on or
19 after January 1, 1993, shall be considered an Alabama real
20 estate investment.

21 "(iii) For purposes of determining the value of
22 Alabama real property investments, funds borrowed to finance
23 Alabama real property investments shall be subtracted from
24 cost so that only the net cost in the investment properties
25 borne from assets belonging to the insurer or an affiliate of
26 the insurer qualifies for the Alabama real property investment
27 credit. The cost of debt-financed Alabama real property

1 investments of an insurer shall be increased pro tanto as the
2 underlying debt is paid off by the insurer or an affiliate of
3 the insurer.

4 "(iv) The Alabama real property investment credit
5 shall not be allowed for properties in the State of Alabama
6 used in an insurer's insurance operations and for which the
7 Alabama insurance office facilities credit is allowed or
8 allowable, without regard to the 1 percent limitation on the
9 credit. However, the cost of real property owned in the State
10 of Alabama and used in part as an Alabama real property
11 investment and in part for the insurer's insurance operations
12 shall be allocated on a square-foot basis so that the cost
13 allocated to that portion of the property not used for
14 insurance operations shall qualify for the Alabama real
15 property investment credit.

16 "(v) Mortgages held by an insurer that are secured
17 by real property located in the State of Alabama shall not be
18 considered Alabama real property investments for purposes of
19 the Alabama real property investment credit.

20 "3. Special Rules. The following special rules apply
21 to the Alabama insurance office facilities credit and the
22 Alabama real property investment credit.

23 "(i) For purposes of determining the economic
24 development credits allowed under this section, the term
25 "affiliate" shall mean any business entity, other than a life
26 or health insurance company, which is wholly owned by the
27 insurer subject to tax under paragraph a. of this subdivision

1 (3) or any other insurer and its wholly owned subsidiaries,
2 other than a life or health insurance company, which is part
3 of a group of companies, including the insurer, which are
4 under common control and management. For an insurer having
5 affiliates, all premiums of the insurer and its insurance
6 company affiliates subject to tax at the rate specified in
7 paragraph a. of this subdivision (3) may be aggregated; all
8 Alabama insurance office facilities and all Alabama real
9 property investments may be aggregated; and, subject to the
10 specific credit limitations, the total allowable tax credits
11 may be determined as if all the aggregated premiums, office
12 facilities, and Alabama real property investments were owned
13 by one insurer. Once the total allowable credits have been
14 determined, the credits may be allocated to the insurer and
15 its insurance company affiliates at the sole discretion of the
16 insurer subject to the specific credit limitations on a per
17 insurance company basis. The computation of allowable credits
18 and their allocation to affiliates shall be made on forms to
19 be supplied by the Alabama Department of Insurance, which
20 forms shall be filed with the insurer's annual statement.

21 "(b) Notwithstanding any provision of law to the
22 contrary, including, but not limited to, Section 27-4-4 and
23 Section 27-4-5, all premium tax payments made subsequent to
24 passage of this chapter shall be remitted in accordance with
25 this subsection (b). Beginning January 1, 1993, and all years
26 thereafter, each insurer shall pay its premium taxes on a
27 quarterly basis, as follows: on or before May 15, a payment

1 estimated on the basis of 25 percent of its business done in
2 this state during the preceding calendar year or, at the
3 option of the insurer, on the basis of its actual business
4 done in the state from January 1 through March 31 of the same
5 calendar year; on or before August 15, a payment estimated on
6 the basis of 45 percent of its business done in this state
7 during the preceding calendar year or, at the option of the
8 insurer, on the basis of 180 percent of its actual business
9 done in this state from April 1 through June 30 of the same
10 calendar year; on or before November 15, a payment estimated
11 on the basis of 25 percent of its business done in this state
12 during the preceding calendar year or, at the option of the
13 insurer, on the basis of its actual business done in this
14 state from July 1 through September 30 of the same calendar
15 year; on or before March 1, a payment in the amount of the
16 remainder of the actual premium taxes due on its business done
17 in the state during the preceding calendar year. Every
18 authorized insurer shall file with the commissioner a
19 statement, on a form as furnished or approved by the
20 commissioner, setting forth the total amount of premiums
21 received by it for business done in this state during the
22 period covered by the tax payment. The statement shall be
23 verified by an affidavit of an officer of the insurer having
24 knowledge of the facts. It is the intent and meaning of this
25 subsection (b) that any taxes paid on an estimated quarterly
26 basis during the calendar year shall be reconciled to actual
27 premiums received on risks in this state for such calendar

1 year on the March 1 payment date in the succeeding calendar
2 year.

3 "(c) The tax imposed by this section shall be
4 subject to credit and deduction of the full amount, with 25
5 percent of the full amount paid, or estimated to be paid,
6 being credited or deducted on each quarterly payment date, for
7 all of the following:

8 "(1) Ad valorem property taxes paid by an insurer on
9 any building and real estate in this state which is owned and
10 occupied, in whole or in part, by the insurer for the full
11 period of the tax year as its principal office in the State of
12 Alabama.

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

17 "(3) Ad valorem property taxes paid by an insurer on
18 the insurer's offices in this state during the calendar year,
19 but with respect to the office apportioned to the square foot
20 area occupied by the insured, whether the ad valorem taxes are
21 paid directly by the insurer or in the form of rent to a
22 third-party landlord.

23 "(4) All license fees and taxes paid to any county
24 in this state during the calendar year for the privilege of
25 engaging in the business of insurance within the county.

26 "(5) All expenses of examination of the insurer by
27 the commissioner paid during the calendar year.

1 "(6) Sixty percent of the franchise or privilege
2 taxes paid by the insurer to the State of Alabama for the
3 calendar year.

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

8 "(8) It is the intent of this subsection (c) that
9 any estimated allowable credits or deductions claimed on
10 quarterly returns be reconciled to actual expenditures made
11 during the calendar year on the return due for March 1 in the
12 succeeding calendar year.

13 "(d) The premium taxes collected under this section
14 shall be deposited in the State Treasury and credited as
15 follows:

16 "(1) To the credit of the State General Fund:

17 "a. One hundred percent of the premium tax paid by
18 all health maintenance organizations, domestic and foreign.

19 "b. Fifty percent of the premium tax paid by
20 domestic life insurers.

21 "c. Until September 30, 2018, no ~~No~~ part of the
22 premium tax paid by nonprofit corporations organized pursuant
23 to the provisions of Sections 10-4-100 to 10-4-115, inclusive.

24 "d. Beginning October 1, 2018, twenty percent of the
25 premium tax paid by nonprofit corporations organized pursuant
26 to the provisions of Sections 10-4-100 to 10-4-115, inclusive.

1 ~~"d.~~ e. Twenty-five percent of the premium tax paid
2 by all other domestic insurers.

3 ~~"e.~~ f. One hundred percent of the premium tax paid
4 by foreign life insurers.

5 ~~"f.~~ g. Sixty-two and one-half percent of the premium
6 tax paid by all foreign property insurers.

7 ~~"g.~~ h. Seventy-five percent of the premium tax paid
8 by all other foreign insurers.

9 "(2) To the credit of the Education Trust Fund:

10 "a. Fifty percent of the premium tax paid by
11 domestic life insurers.

12 "b. No part of the premium tax paid by nonprofit
13 corporations organized pursuant to the provisions of Sections
14 10-4-100 to 10-4-115, inclusive.

15 "c. Seventy-five percent of the premium tax paid by
16 all other domestic insurers.

17 "d. Thirty-seven and one-half percent of the premium
18 tax paid by foreign property insurers.

19 "e. Twenty-five percent of the premium tax paid by
20 all other foreign insurers.

21 "(3) Until September 30, 2018, to ~~To~~ the credit of
22 the Alabama Special Mental Health Trust Fund 100 percent of
23 the premium taxes paid by nonprofit corporations organized
24 pursuant to Sections 10-4-100 to 10-4-115, inclusive.
25 Beginning October 1, 2018, to the credit of the Alabama
26 Special Mental Health Trust Fund eighty percent of the premium

1 taxes paid by nonprofit corporations organized pursuant to
2 Sections 10-4-100 to 10-4-115, inclusive.

3 "(4) Any provision of this subsection (d) to the
4 contrary notwithstanding, the amount credited to the Education
5 Trust Fund and the Alabama Special Mental Health Trust Fund
6 for any fiscal year after the fiscal year ending September 30,
7 1992, under this subsection (d) shall be limited to no more
8 than the amount so credited in the fiscal year ending
9 September 30, 1992. Any premium tax that would have been
10 credited to the Education Trust Fund or the Alabama Special
11 Mental Health Trust Fund but for this limitation, shall be
12 credited to the State General Fund.

13 "(e) For the purposes of this section, the term
14 "insurer" shall not include counties, municipalities,
15 municipal corporations, political subdivisions of the state,
16 instrumentalities of counties, municipalities, municipal
17 corporations, or the State of Alabama, or corporations or
18 associations owned solely by counties, municipalities or the
19 State of Alabama."

20 "§28-3-74.

21 "(a) The net profits derived from the proceeds of
22 the Alabama liquor stores in each fiscal year, including all
23 tax levied upon the selling price of all spirituous or vinous
24 liquors, less all cost and expense of collecting said tax, up
25 to and including \$2,000,000, shall be paid out and applied as
26 follows:

1 "(1) Until September 30, 2018, fifty ~~Fifty~~ percent
2 shall be covered into the General Fund of the Treasury of the
3 state;

4 "(2) Beginning October 1, 2018, fifty-four percent
5 shall be covered into the General Fund of the Treasury of the
6 state;

7 "(3) Until September 30, 2018, nineteen ~~(2) Nineteen~~
8 percent shall be covered into the Treasury of the state to the
9 credit of the State Department of Human Resources to be used,
10 and the same is hereby appropriated exclusively, for old age
11 assistance and for other purposes of the State Department of
12 Human Resources;

13 "(4) Beginning October 1, 2018, fifteen percent
14 shall be covered into the Treasury of the state to the credit
15 of the State Department of Human Resources to be used, and the
16 same is hereby appropriated exclusively, for old age
17 assistance and for other purposes of the State Department of
18 Human Resources;

19 "~~(3)~~ (5) Ten percent shall be covered into the
20 Treasury of the state to the credit of the wet counties of the
21 state and shall be divided equally among each of said counties
22 and shall be paid to them and shall be covered by them into
23 their respective general funds;

24 "~~(4)~~ (6) One percent shall be paid into the Treasury
25 of the state to the credit of the wet counties of the state
26 and shall be divided equally among each of said counties and

1 shall be paid to them to be used by them exclusively for the
2 purposes of public health; and

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

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

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

24 "(1) Three and three-fourths percent of such
25 remainder for each fiscal year thereafter shall be apportioned
26 among and paid to the wet counties in the state for general

1 purposes on the basis of the ratio of the population of each
2 such county of the population of all such counties;

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

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

17 "(4) Until September 30, 2018, three ~~Three~~ and
18 three-fourths percent of such remainder shall be covered into
19 the Treasury of the state to the credit of the State
20 Department of Human Resources to be used for general welfare
21 purposes; and

22 "Beginning October 1, 2018, three percent of
23 such remainder shall be covered into the Treasury of the state
24 to the credit of the State Department of Human Resources to be
25 used for general welfare purposes; and

1 "~~(5)~~ (6) Until September 30, 2018, eighty-five
2 ~~Eighty-five~~ percent of such remainder for each fiscal year
3 thereafter shall be paid to the state for general purposes.

4 "(7) Beginning October 1, 2018, eighty-five and
5 three-fourths percent of such remainder for each fiscal year
6 thereafter shall be paid to the state for general purposes.

7 "Populations shall be ascertained for the purposes
8 of distribution under this subsection according to the last
9 decennial federal census preceding commencement of the fiscal
10 year for which distribution is to be made.

11 "(c) Distribution of net profits (including all
12 taxes levied upon the selling price of spirituous or vinous
13 liquors) under subsections (a) and (b) of this section shall
14 be made from time to time during the fiscal year for which net
15 profits (including all taxes levied upon the selling price of
16 spirituous liquors) are to be ascertained according to
17 reasonable estimates of profits (including all taxes levied
18 upon the selling price of spirituous or vinous liquors) for
19 such year and such amounts to be paid beneficiaries or
20 recovered from beneficiaries at the end of the year as will
21 net beneficiaries the correct amounts for the year prescribed
22 for them by subsections (a) and (b) of this section. Payments
23 to counties and municipalities will be made semiannually on or
24 before February 1 and August 1 of each year.

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

26 "(e) The board shall, on receipt of proof that a
27 county has changed its status from a dry county to a wet

1 county, accept such county as a beneficiary for participation
2 in the ABC system profits as provided by law at the beginning
3 of the next fiscal quarter of the board's fiscal year. The
4 board shall, on receipt of proof of the incorporation of a
5 newly created municipality in a wet county and the population
6 thereof, accept the municipality as a beneficiary for
7 participation in the ABC system profits as provided by law at
8 the beginning of the next fiscal quarter of the board's fiscal
9 year."

10 "§28-3-184.

11 "(a) Levy. In addition to the licenses provided for
12 by Chapter 3A of this title, there is hereby levied a
13 privilege or excise tax on every person licensed under the
14 provisions of said Chapter 3A who sells, stores or receives
15 for the purpose of distribution, to any person, firm,
16 corporation, club or association within the State of Alabama
17 any malt or brewed beverages. The tax levied hereby shall be
18 measured by and graduated in accordance with the volume of
19 sales by such person of malt or brewed beverages, and shall be
20 an amount equal to \$.05 for each 12 fluid ounces or fractional
21 part thereof.

22 "(b) Collection. The tax levied by subsection (a) of
23 this section shall be collected by the Alabama Alcoholic
24 Beverage Control Board and said tax shall be added to the
25 sales price of all malt or brewed beverages sold, and shall be
26 collected from the purchasers. It shall be unlawful for any
27 person, firm, corporation, club or association who is required

1 to pay the tax in the first instance to fail or refuse to add
2 to the sales price and collect from the purchaser the required
3 amount of tax, it being the intent and purpose of this
4 provision that the tax levied is in fact a tax on the
5 consumer, with the person, firm, corporation, club or
6 association who pays the tax in the first instance acting
7 merely as an agent of the state for the collection and payment
8 of the tax.

9 "Except as hereinafter provided, the tax levied by
10 subsection (a) of this section shall be collected by a return
11 which shall be filed by the wholesaler or distributor with the
12 Alcoholic Beverage Control Board postmarked not later than the
13 last day of the month following the month of receipt of the
14 malt or brewed beverages by the wholesaler or distributor from
15 the manufacturer, which return shall be accompanied by the
16 remittance of the tax due. Provided, however, for malt or
17 brewed beverages received during the month of October, 1979,
18 the return and remittance of tax shall be filed with the board
19 postmarked not later than November 10, 1979, and for malt or
20 brewed beverages received during the month of November, 1979,
21 the return and remittance of tax shall be filed with the board
22 postmarked not later than December 20, 1979.

23 "The board shall have the authority to examine the
24 books and records of any person, firm, corporation, club or
25 association who sells, stores or receives for the purpose of
26 distribution, any malt or brewed beverages, to determine the
27 accuracy of any return required to be filed with the board.

1 "(c) Disposition of proceeds. The proceeds of the
2 tax levied by subsection (a) of this section shall be paid
3 into the State Treasury to be distributed as follows:

4 "(1) One-half cent of said proceeds shall be paid
5 into the State Treasury to the credit of the wet counties in
6 the state and shall be divided and distributed equally on or
7 before the fifteenth day of each month to said counties;

8 "(2) Until September 30, 2018, one ~~one~~ cent of said
9 proceeds shall be paid into the State Treasury to the credit
10 of the state Public Welfare Trust Fund and shall be used for
11 general welfare purposes. As used in this section, the phrase
12 "general welfare purposes" means:

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

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

19 "c. Services to and on behalf of dependent,
20 neglected or delinquent children; and

21 "d. Investigative and referral services to and on
22 behalf of needy persons.

23 "(3) Beginning October 1, 2018, one cent of said
24 proceeds shall be paid into the State Treasury to the credit
25 of the following:

1 "a. eighty percent to the state Public Welfare Trust
2 Fund to be used for general welfare purposes. As used in this
3 section, the phrase "general welfare purposes" means:

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

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

10 "3. Services to and on behalf of dependent,
11 neglected or delinquent children; and

12 "4. Investigative and referral services to and on
13 behalf of needy persons.

14 "b. twenty percent to the State General Fund.

15 ~~"(3)~~ (4) Two cents of said proceeds shall be paid
16 into the State Treasury to the credit of the Education Trust
17 Fund, and so much thereof as may be necessary for the purpose
18 is hereby appropriated to pay the principal of and interest
19 on bonds not exceeding \$30,000,000.00 in aggregate principal
20 amount, issued and sold by the public corporation known as the
21 Alabama Trade School and Junior College Authority.

22 ~~"(4)~~ (5) The residue of one and one-half cents shall
23 be paid into the State Treasury credited to the General Fund
24 of the state."

25 "§28-3-201.

26 "In addition to all other taxes of every kind now
27 imposed by law and in addition to any marked-up price

1 authorized or required by law, there is hereby levied and
2 shall be collected a tax at the rate of 10 percent upon the
3 selling price of all spirituous or vinous liquors sold by the
4 Alabama Alcoholic Beverage Control Board. The tax hereby
5 imposed shall be collected by the board from the purchaser at
6 the time the purchase price is paid. ~~In computing the proceeds~~
7 ~~of this tax, the board shall divide the total sales of~~
8 ~~spirituous and vinous liquors made by it by a factor of 110~~
9 ~~and multiply the quotient by 100 and by 10. An amount equal to~~
10 ~~the quotient multiplied by 100 shall be deposited in the State~~
11 ~~Treasury to the credit of the Alcoholic Beverage Control Board~~
12 ~~Store Fund and an amount equal to the quotient multiplied by~~
13 10 Until September 30, 2018, the tax hereby imposed and
14 collected shall be deposited in the State Treasury to the
15 credit of the Public Welfare Trust Fund and shall be used for
16 general welfare purposes and is hereby appropriated therefor.
17 Beginning October 1, 2018, the tax hereby imposed and
18 collected shall be deposited in the State Treasury and eighty
19 percent credited to the Public Welfare Trust Fund to be used
20 for general welfare purposes and is hereby appropriated
21 therefore. The remaining twenty percent shall be credited to
22 the State General Fund."

23 "§28-3-202.

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

25 "(b) Levy; collection; disposition of proceeds. In
26 addition to all other taxes of every kind now imposed by law
27 and in addition to any marked-up price authorized or required

1 by law, there is hereby levied and shall be collected a tax at
2 the rate of 10 percent upon the selling price of all
3 spirituous or vinous liquors sold by the board. The tax
4 imposed by this subsection shall be collected by the board
5 from the purchaser at the time the purchase price is paid.

6 Until September 30, 2018, one ~~one~~ half of the proceeds derived
7 from the tax shall be deposited in the State Treasury to the
8 credit of the Public Welfare Trust Fund and shall be used for
9 general welfare purposes and is hereby appropriated therefor.

10 Until September 30, 2018, the ~~The~~ remainder of such proceeds
11 from the tax levied by this subsection shall be deposited in
12 the State Treasury to the credit of a special fund which shall
13 be designated the Alabama Special Mental Health Fund and shall
14 be used only for mental health purposes, including the
15 prevention of mental illness, the care and treatment of the
16 mentally ill and the mentally deficient and the acquisition,
17 equipment, operation and maintenance of facilities for mental
18 health purposes. Beginning October 1, 2018, the proceeds
19 derived from the tax shall be deposited in the State Treasury
20 and credited as follows:

21 "(1) twenty percent to the State General Fund;

22 "(2) forty percent to the Public Welfare Trust Fund
23 to be used for general welfare purposes and is hereby
24 appropriated therefor; and

25 "(3) forty percent to the special fund which shall
26 be designated the Alabama Special Mental Health Fund to be
27 used only for mental health purposes, treatment of the

1 mentally ill and the mentally deficient and the acquisition,
2 equipment, operation and maintenance of facilities for mental
3 health purposes.

4 "The markup as currently established by the board on
5 spirituous or vinous liquors shall not be reduced by the board
6 for the purpose of absorbing the tax levied by this
7 subsection, it being the intention of this provision that the
8 said tax shall be passed on to the purchaser."

9 "§28-3-204.

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

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

17 "The board shall have the authority to examine the
18 books and records of any wine wholesaler to determine the
19 accuracy of any return required to be filed with the board.

20 "The markup as currently established by the board on
21 spirituous or vinous liquors shall not be reduced by the board
22 for the purpose of absorbing the tax levied in this
23 subsection, it being the intention of this provision that the
24 said tax shall be passed on to the purchaser.

25 "(c) Distribution of proceeds. Until September 30,
26 2018, one ~~one~~ half of the proceeds derived from the tax shall
27 be deposited in the State Treasury to the credit of the Public

1 Welfare Trust Fund and shall be used for general welfare
2 purposes and is hereby appropriated therefor. The remainder of
3 such proceeds from the tax levied by this section shall be
4 deposited in the State Treasury to the credit of a special
5 fund which shall be designated the Special Mental Health Fund
6 and shall be used only for mental health purposes, including
7 the prevention of mental illness, the care and treatment of
8 the mentally ill and the mentally deficient and the
9 acquisition, equipment, operation and maintenance of
10 facilities for mental health purposes.

11 "(d) Beginning October 1, 2018, the proceeds derived
12 from the tax shall be deposited in the State Treasury to the
13 credit as follows:

14 "(1) twenty percent to the State General Fund;

15 "(2) forty percent to the Public Welfare Trust Fund
16 to be used for general welfare purposes and is hereby
17 appropriated therefor; and

18 "(3) forty percent to the special fund which shall
19 be designated the Alabama Special Mental Health Fund to be
20 used only for mental health purposes, treatment of the
21 mentally ill and the mentally deficient and the acquisition,
22 equipment, operation and maintenance of facilities for mental
23 health purposes."

24 "§28-7-16.

25 "(a) Levy. There is hereby levied in addition to the
26 license taxes provided for by this chapter and municipal and
27 county license taxes and in addition to any marked-up price

1 made by the board on wine sold by the board a privilege or
2 excise tax measured by and graduated in accordance with the
3 volume of sales of table wine containing not more than sixteen
4 and one-half percent alcohol by volume and shall be an amount
5 equal to forty-five cents (\$.45) per liter of table wine
6 containing not more than sixteen and one-half percent alcohol
7 by volume sold to the wholesale licensee or board, to be
8 collected from the purchaser by the board or by a licensed
9 retailer.

10 "(b) Collection, Monthly Return, Remittance, Right
11 to Examine Books and Records.

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

1 and payment of the tax and as such may not collect a tax on
2 table wine containing not more than sixteen and one-half
3 percent alcohol by volume for any other level of government.

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

26 "(3) The tax hereby levied shall be collected by the
27 board on the table wine containing not more than sixteen and

1 one-half percent alcohol by volume sold by the board and shall
2 be paid as follows: Taxes at the rate of thirty-eight cents
3 (\$.38) per liter of table wine containing not more than
4 sixteen and one-half percent alcohol by volume sold shall be
5 remitted by the board to the State Treasurer and taxes at the
6 rate of seven cents (\$.07) per liter of table wine containing
7 not more than sixteen and one-half percent alcohol by volume
8 sold shall be remitted by the board to the county or
9 municipality within which the wine was sold at retail not
10 later than the last day of the month following the month of
11 sale, as set forth in subsection (c).

12 "(4) The board and the governing body of each county
13 and municipality served by the wholesaler shall have the
14 authority to examine the books and records of any person who
15 sells, stores, or receives for the purpose of distribution any
16 table wine, containing not more than sixteen and one-half
17 percent alcohol by volume to determine the accuracy of any
18 return required to be filed with it.

19 "(c) Disposition of proceeds. The proceeds of the
20 tax levied by subsection (a) shall be paid and distributed as
21 follows:

22 "(1) Thirty-eight cents (\$.38) per liter of table
23 wine containing not more than sixteen and one-half percent
24 alcohol by volume sold shall be collected by the board on its
25 sales or paid to the board by wholesale licensees on their
26 sales, and by the board paid to the State Treasurer to be

1 credited as net profits from operation of the board to be
2 distributed as provided by law.

3 "(2) Seven cents (\$.07) per liter of table wine
4 containing not more than sixteen and one-half percent alcohol
5 by volume sold shall be paid by the board on its sales or by
6 wholesale licensees on their sales, either into the treasury
7 of the municipality in which the table wine was sold at retail
8 within its corporate limits, or, where sold outside the
9 corporate limits of any municipality, into the treasury of the
10 county in which the table wine was sold at retail.

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

23 "(e) Collection, Monthly Return, Remittance, Right
24 to Examine Books and Records.

25 "(1) The tax levied by subsection (d) shall be added
26 to the sales price of all table wine containing more than
27 sixteen and one-half percent alcohol by volume sold and shall

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

17 "(2) The tax levied in subsection (d) shall be
18 collected by a monthly return, which shall be filed by the
19 wholesale licensees with the board not later than the 15th day
20 of the second month following the month of receipt of table
21 wine containing more than sixteen and one-half percent alcohol
22 by volume by the wholesaler on a form prescribed by the board
23 showing receipts by the wholesalers from manufacturer,
24 importer, or other wholesaler licensees during the month of
25 receipt and the taxes due thereon at the rate of two dollars
26 and forty-two cents (\$2.42) per liter of table wine containing
27 more than sixteen and one-half percent alcohol by volume sold

1 to the wholesale licensee or board; the taxes due at such rate
2 shall be remitted to the board along with the return.

3 "(3) The tax levied in subsection (d) shall be
4 collected by the board on table wine containing more than
5 sixteen and one-half percent alcohol by volume sold by the
6 board and shall be paid as follows: Taxes at the rate of two
7 dollars and forty-two cents (\$2.42) per liter of table wine
8 containing more than sixteen and one-half percent alcohol by
9 volume sold shall be remitted by the board to the State
10 Treasurer.

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

17 "(f) Disposition of proceeds. Until September 30,
18 2018, the ~~The~~ proceeds of the tax levied by subsection (d)
19 shall be paid and distributed as follows:

20 "(1) Thirty-seven percent to the Alcoholic Beverage
21 Control Board.

22 "(2) Thirty-four percent to the State General Fund.

23 "(3) Twenty and eight-tenths percent to the
24 Department of Human Resources.

25 "(4) Eight and two-tenths percent to the Department
26 of Mental Health.

1 "(g) Beginning October 1, 2018, the proceeds of the
2 tax levied by subsection (d) shall be paid and distributed as
3 follows:

4 "(1) Thirty-seven percent to the Alcoholic Beverage
5 Control Board.

6 "(2) Thirty-nine and eight-tenths percent to the
7 State General Fund.

8 "(3) Sixteen and sixty-four hundredths percent to
9 the Department of Human Resources.

10 "(4) Six and fifty-six hundredths percent to the
11 Department of Mental Health.

12 "~~(g)~~ (h) Taxes exclusive. The taxes herein levied
13 are exclusive and shall be in lieu of all other and additional
14 taxes and licenses of the state, county, or municipality,
15 imposed on or measured by the sale or volume of sale of table
16 wine; provided, that nothing herein contained shall be
17 construed to exempt the retail sale of table wine from the
18 levy of tax on general retail sales by the state, county, or
19 municipality in the nature of, or in lieu of, a general sales
20 tax.

21 "~~(h)~~ (i) Trade between wholesalers exempt. The taxes
22 levied by subsections (a) and (d) shall not be imposed upon
23 the sale, trade, or barter of table wine by one licensed
24 wholesaler to another wholesaler licensed to sell and handle
25 table wine in this state, which transaction is hereby made
26 exempt from the tax; provided, however, the board may require

1 written reporting of any such transaction in the form as the
2 board may prescribe."

3 "§38-4-12.

4 "(a) Except as provided in subsection (b), there is
5 appropriated, beginning with the fiscal year ending September
6 30, 1998 through fiscal year ending September 30, 2018, to the
7 state department, for old age pension purposes, out of the
8 proceeds from the levy of the one mill tax for the relief of
9 needy Confederate soldiers and sailors and their widows, a sum
10 not to exceed \$20,773,500 annually of the surplus or residue
11 from the tax after the payment in full of the pensions to the
12 widows of Confederate soldiers and sailors, other charges
13 against the fund set out in the laws authorizing the payment
14 of the pensions to the widows, and annually to the Department
15 of Revenue, as a first charge against the proceeds of the one
16 mill tax, funds for the annual costs of the Department of
17 Revenue for administering the tax. In making this
18 appropriation, it is declared to be the legislative policy
19 that the Department of Human Resources shall expend its
20 portion of the surplus or residue hereby appropriated and all
21 moneys received by it from the federal government as matching
22 funds for all funds expended for Confederate pensions or as
23 matching funds for the surplus or residue hereby appropriated
24 under this section, for old age pension purposes exclusively
25 insofar as is possible under existing laws and the rules and
26 regulations of the federal government and of the Department of
27 Human Resources in regard thereto, before any part thereof may

1 be expended for any other purposes of the Department of Human
2 Resources.

3 "(b) Beginning with the fiscal year ending September
4 30, 1997 through fiscal year ending September 30, 2018, all of
5 the remaining surplus or residue from the tax provided in (a)
6 above, after deducting the amounts appropriated to the
7 Department of Human Resources and the Department of Revenue
8 under the annual appropriations act for the fiscal year ending
9 September 30, 1997, and under subsection (a) of this section
10 for each year thereafter, is hereby appropriated to the State
11 Veterans' Assistance Fund to be expended for veterans'
12 programs approved by the State Board of Veterans' Affairs,
13 including expenditures for emergencies and needs in the
14 state's veterans' nursing homes.

15 "(c) Except as provided in subsection (d), there is
16 appropriated, beginning with the fiscal year ending September
17 30, 2019, to the state department, for old age pension
18 purposes, out of the proceeds from the levy of the eighty
19 percent of one mill tax for the relief of needy Confederate
20 soldiers and sailors and their widows, a sum not to exceed
21 \$16,618,800 annually of the surplus or residue from the tax
22 after the payment in full of the pensions to the widows of
23 Confederate soldiers and sailors, other charges against the
24 fund set out in the laws authorizing the payment of the
25 pensions to the widows, and annually to the Department of
26 Revenue, as a first charge against the proceeds of the eighty
27 percent of the one mill tax, funds for the annual costs of the

1 Department of Revenue for administering the tax. In making
2 this appropriation, it is declared to be the legislative
3 policy that the Department of Human Resources shall expend its
4 portion of the surplus or residue hereby appropriated and all
5 moneys received by it from the federal government as matching
6 funds for all funds expended for Confederate pensions or as
7 matching funds for the surplus or residue hereby appropriated
8 under this section, for old age pension purposes exclusively
9 insofar as is possible under existing laws and the rules and
10 regulations of the federal government and of the Department of
11 Human Resources in regard thereto, before any part thereof may
12 be expended for any other purposes of the Department of Human
13 Resources.

14 "(d) Beginning with the fiscal year ending September
15 30, 2019, all of the remaining surplus or residue from the tax
16 provided in (c) above, after deducting the amounts
17 appropriated to the Department of Human Resources and the
18 Department of Revenue and under subsection (c) of this section
19 for each year thereafter, is hereby appropriated to the State
20 Veterans' Assistance Fund to be expended for veterans'
21 programs approved by the State Board of Veterans' Affairs,
22 including expenditures for emergencies and needs in the
23 state's veterans' nursing homes."

24 "§38-4-12.1.

25 "(a) There is hereby created in the State Treasury a
26 fund to be known as the Alabama Veterans' Assistance Fund,
27 into which shall be deposited receipts from the one mill ad

1 valorem tax as authorized in Section 38-4-12. The expenditure
2 of all monies deposited into the fund shall be budgeted and
3 allotted pursuant to the Budget Management Act and Article 4
4 of Title 41.

5 "(b) Until September 30, 2018, all ~~All~~ of the
6 surplus or residue of the one mill tax for the relief of needy
7 Confederate soldiers and sailors and their widows remaining
8 from its appropriation for the fiscal year ending September
9 30, 1996, shall be transferred and deposited into the Alabama
10 Veterans' Assistance Fund established by subsection (a).

11 "(c) Beginning October 1, 2018, all of the surplus
12 or residue of the proceeds from the eighty percent of the one
13 mill tax for the relief of needy Confederate soldiers and
14 sailors and their widows remaining from its appropriation,
15 shall be transferred and deposited into the Alabama Veterans'
16 Assistance Fund established by subsection (a)."

17 "§40-1-31.

18 "(a) Until September 30, 2018, all ~~All~~ revenues
19 collected under the provisions of Sections 40-12-128,
20 40-12-310 through 40-12-319, 40-25-1 through 40-25-28 and
21 40-25-40 through 40-25-47 shall, after deduction of the cost
22 of collection, be deposited in the State Treasury to the
23 credit of the Alabama Education Trust Fund. All revenues
24 collected under the provisions of Sections 40-21-56, 40-21-57,
25 40-21-60, and 40-21-61 shall, after deduction of the cost of
26 collection, be distributed in the following manner:

1 "(1) Fifty-eight percent of the balance remaining
2 after deduction of the cost of collection shall be deposited
3 in the Special Mental Health Fund to be used for mental health
4 purposes; and

5 "(2) Forty-two percent of the balance remaining
6 after deduction of the cost of collection shall be deposited
7 in the State Treasury to the credit of the Alabama Education
8 Trust Fund to be used for educational purposes.

9 "(b) Beginning October 1, 2018, all revenues
10 collected under the provisions of Sections 40-12-128,
11 40-12-310 through 40-12-319, 40-25-1 through 40-25-28 and
12 40-25-40 through 40-25-47 shall, after deduction of the cost
13 of collection, be deposited in the State Treasury to the
14 credit of the Alabama Education Trust Fund. All revenues
15 collected under the provisions of Sections 40-21-56, 40-21-57,
16 40-21-60, and 40-21-61 shall, after deduction of the cost of
17 collection, be distributed in the following manner:

18 "(1) Forty-six and four-tenths percent shall be
19 deposited in the Special Mental Health Fund to be used for
20 mental health purposes;

21 "(2) Eleven and six-tenths percent shall be
22 deposited in the State General Fund; and

23 "(3) Forty-two percent of the balance remaining
24 after deduction of the cost of collection shall be deposited
25 in the State Treasury to the credit of the Alabama Education
26 Trust Fund to be used for educational purposes."

27 "§40-8-3.

1 "(a) Until September 30, 2018, there ~~There~~ is hereby
2 levied for the purpose and upon the property hereinafter named
3 and not specifically exempted from taxation annual taxes, as
4 follows:

5 "(1) For the maintenance of the public schools of
6 this state, \$.30 on each \$100 of the assessed value of taxable
7 property.

8 "(2) For the relief of needy Confederate soldiers
9 and sailors, resident citizens of Alabama and their widows,
10 \$.10 on each \$100 of the assessed value of taxable property of
11 which one percent of the gross amount collected will be
12 expended by the Alabama Historical Commission to provide for
13 capital improvements and maintenance at the Confederate
14 Memorial Park at Mountain Creek, Chilton County, Alabama.

15 "(3) For the use of the state and to raise revenue
16 therefor, \$.25 on each \$100 of the assessed value of taxable
17 property.

18 "(b) Beginning October 1, 2018, there is hereby
19 levied for the purpose and upon the property hereinafter named
20 and not specifically exempted from taxation annual taxes, as
21 follows:

22 "(1) For the maintenance of the public schools of
23 this state, \$.30 on each \$100 of the assessed value of taxable
24 property.

25 "(2) For the relief of needy Confederate soldiers
26 and sailors, resident citizens of Alabama and their widows,
27 \$.08 on each \$100 of the assessed value of taxable property of

1 which one percent of the gross amount collected will be
2 expended by the Alabama Historical Commission to provide for
3 capital improvements and maintenance at the Confederate
4 Memorial Park at Mountain Creek, Chilton County, Alabama.

5 "(3) For the use of the state and to raise revenue
6 therefor, \$.27 on each \$100 of the assessed value of taxable
7 property."

8 "§40-21-51.

9 "(a) Until September 30, 2018, all ~~All~~ revenues
10 collected under the provisions of Section 40-21-50 shall,
11 after deduction of the cost of collection, be distributed in
12 the following manner:

13 "(1) Eighty-five percent of the balance remaining
14 after deduction of the cost of collection shall be deposited
15 in the Special Mental Health Fund to be used for mental health
16 purposes; and

17 "(2) Fifteen percent of the balance remaining after
18 deduction of the cost of collection shall be deposited in the
19 State General Fund.

20 "(b) Beginning October 1, 2018, all revenues
21 collected under the provisions of Section 40-21-50 shall,
22 after deduction of the cost of collection, be distributed in
23 the following manner:

24 "(1) Sixty-eight percent of the balance remaining
25 after deduction of the cost of collection shall be deposited
26 in the Special Mental Health Fund to be used for mental health
27 purposes; and

1 "(2) Thirty-two percent of the balance remaining
2 after deduction of the cost of collection shall be deposited
3 in the State General Fund."

4 "§40-21-87.

5 "(a) All taxes or other funds received or collected
6 by the Department of Revenue of the State of Alabama under the
7 provisions of this article remaining after the application of
8 any exemptions, exclusions, deductions, or credits applicable
9 thereto, and after the payment of the expenses of
10 administration and enforcement of this article shall be
11 without delay deposited into the State Treasury to the credit
12 of Education Trust Fund except that, beginning the fiscal year
13 ending September 30, 1993 through September 30, 2018,
14 \$14,600,000 annually shall be deposited to the Special Mental
15 Health Trust Fund, of which one-fourth is to be deposited
16 quarterly.

17 "(b) All taxes or other funds received or collected
18 by the Department of Revenue of the State of Alabama under the
19 provisions of this article remaining after the application of
20 any exemptions, exclusions, deductions, or credits applicable
21 thereto, and after the payment of the expenses of
22 administration and enforcement of this article shall be
23 without delay deposited into the State Treasury to the credit
24 of Education Trust Fund except that, beginning the fiscal year
25 ending September 30, 2019, \$11,680,000 annually shall be
26 deposited to the Special Mental Health Trust Fund, of which

1 one-fourth is to be deposited quarterly, and \$2,920,000 shall
2 be 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 the department shall be deducted, as a first
8 charge thereon, from the taxes collected under the provisions
9 of this division; provided, that the expenditure of the sum so
10 appropriated shall be budgeted and allotted pursuant to
11 Article 4 of Chapter 4 of Title 41, and limited to the amount
12 appropriated to defray the expenses of operating the
13 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 the 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 or her warrants payable out of the total
26 proceeds of the 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 through September 30, 2018, and \$1,057,600 each
16 fiscal year thereafter;

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

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

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

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

13 "b. Beginning October 1, 2002, to the credit of the
14 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 counties as shown by the
22 last federal census as proclaimed, published or certified by
23 the Director of the Bureau of the Census; and one-half of the
24 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 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) In addition, there shall be paid, commencing on
21 January 1, 1978 through September 30, 2018, and on the first
22 day of each fiscal quarter thereafter, to the Department of
23 Human 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, an amount
26 equal to five percent of the value of food stamp benefits
27 issued statewide in excess of the amount paid by recipients

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

22 "(f) Beginning October 1, 2018, there shall be paid,
23 on the first day of each fiscal quarter thereafter, to the
24 Department of Human Resources for a statewide,
25 state-administered food stamp program, as authorized by the
26 Food Stamp Act of 1964, Public Law 88-525, 88th Congress, and
27 amendments thereto, an amount equal to four percent of the

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

1 "~~(f)~~ (g) The amount of the proceeds of all taxes
2 levied by this division remaining after the payment of the
3 expenses of administration and enforcement and the replacement
4 in the several funds of the amount lost by any homestead
5 exemptions and the distribution as provided in subsections (b)
6 and (d), shall be paid into the Education Trust Fund except as
7 provided in subdivision (4) of Section 40-23-2 and subsection
8 (c) of Section 40-23-61 and, beginning January 1, 2016, except
9 those collected on consumable vapor products as defined in
10 subdivision (15) of subsection (a) of Section 40-23-1, which
11 shall be distributed to the State General Fund."

12 "§40-23-50.

13 "(a) There is hereby levied, in addition to all
14 other taxes of every kind now imposed by law, and shall be
15 collected, as herein provided, a privilege or license tax
16 against the person on account of the business activities
17 engaged in and in the amount to be determined by the
18 application of rates against gross receipts, as follows:

19 "Upon every person, firm or corporation engaged or
20 continuing within this state in the business of contracting to
21 construct, reconstruct or build any public highway, road,
22 bridge, or street, an amount equal to five percent of the
23 gross receipts derived from performance of such contracts. The
24 term "gross receipts" is herein defined to include only those
25 amounts derived and received by the contractor from the
26 performance of such contracts.

1 "(b) Until September 30, 2018, the ~~The~~ proceeds of
2 the taxes levied by this section, after deduction of the cost
3 of administration and collection of such taxes, shall be
4 distributed as follows:

5 "(1) Fifteen percent of the residue remaining after
6 deduction of the cost of administration and collection shall
7 be paid into the State Treasury and shall be credited to the
8 Pensions and Security Trust Fund to be used for general
9 welfare purposes, and

10 "(2) Eighty-five percent of the residue remaining
11 after deduction of the cost of administration and collection
12 shall be paid into the State Treasury and shall be credited to
13 the Alabama Special Mental Health Fund to be used for mental
14 health purposes.

15 "(c) Beginning October 1, 2018, proceeds of the
16 taxes levied by this section, after deduction of the cost of
17 administration and collection of such taxes, shall be
18 distributed as follows:

19 "(1) Twelve percent of the residue remaining after
20 deduction of the cost of administration and collection shall
21 be paid into the State Treasury and shall be credited to the
22 Pensions and Security Trust Fund to be used for general
23 welfare purposes;

24 "(2) Sixty-eight percent of the residue remaining
25 after deduction of the cost of administration and collection
26 shall be paid into the State Treasury and shall be credited to

1 the Alabama Special Mental Health Fund to be used for mental
2 health purposes; and

3 "(3) Twenty percent of the residue remaining after
4 deduction of the cost of administration and collection shall
5 be paid into the State Treasury and shall be credited to the
6 State General Fund.

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

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

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

1 "§40-23-77.

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

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

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

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

1 80.4a(3), and (2) a sum equal to one million dollars
2 (\$1,000,000) for the Coastal Programs; and any remaining
3 balance shall be credited to the State General Fund.

4 "Beginning October 1, 2002, ~~and each fiscal year~~
5 ~~thereafter~~ through September 30, 2018, the lesser of five
6 hundred thousand dollars (\$500,000) or the entire amount of
7 the sum equal to the increase in receipts due to any maximum
8 discount amount or rate as provided herein shall be credited
9 to the Department of Human Resources and expended for the
10 foster children program. Beginning October 1, 2018 and each
11 fiscal year thereafter the lesser of four hundred thousand
12 dollars (\$400,000) or the entire amount of the sum equal to
13 the increase in receipts due to any maximum discount amount or
14 rate as provided herein shall be credited to the Department of
15 Human Resources and expended for the foster children program.

16 Any remaining balance shall first be credited to the
17 Department of Conservation and Natural Resources to be
18 allocated in whole or in part to the following: (1) To the
19 Game and Fish Fund and the Seafood Fund in an amount at least
20 equal to the interest that each fund would have earned on the
21 sale of hunting and/or fishing licenses which is required to
22 be credited to the funds by the Federal Regulation 50 CFR
23 80.4a(3), and (2) to the Coastal Programs, a sum equal to one
24 million dollars (\$1,000,000); and any remaining balance shall
25 be credited to the State General Fund. Notwithstanding the
26 foregoing, for the fiscal years ending September 30, 2012, and
27 September 30, 2013, only, the one million dollars (\$1,000,000)

1 that would otherwise be distributed to the Coastal Programs
2 shall instead be distributed to the State General Fund."

3 "§40-25-23.

4 "All revenues collected under the provisions of this
5 article, except as otherwise provided, shall be paid to the
6 Department of Revenue by check or draft made payable to the
7 Treasurer of Alabama, and shall be distributed in the
8 following manner:

9 "(1) Until September 30, 2018, all ~~All~~ of the
10 revenue derived from the tax levied upon cigarettes by
11 Sections 40-25-2 and 40-25-41 shall be deposited in the State
12 Treasury and 38.82 percent of such revenue shall be divided as
13 follows:

14 "a. Six and six one-hundredths percent to the credit
15 of the State Public Welfare Trust Fund, which is hereby
16 appropriated for general welfare purposes. In this section,
17 "general welfare purposes" means:

18 "1. The administration of public assistance as set
19 out in Sections 38-2-5 and 38-4-1;

20 "2. Services, including supplementation and
21 supplementary services under the federal Social Security Act,
22 to or on behalf of persons to whom such public assistance may
23 be given under Section 38-4-1;

24 "3. Services to and on behalf of dependent,
25 neglected, or delinquent children; and

26 "4. Investigative and referral services to and on
27 behalf of needy persons.

1 "b. Nine and nine one-hundredths percent shall be
2 set apart and used for the following purposes only and in the
3 following order:

4 "1. So much thereof as may be necessary for such
5 purpose is hereby appropriated and shall be used by the State
6 Treasurer to pay at their respective maturities the principal
7 and interest that will mature during the then current fiscal
8 year on all bonds at the time outstanding that may have been
9 issued by the State Industrial Development Authority under the
10 provisions of the following acts:

11 (i) Acts 1967, No. 231;

12 (ii) Acts 1971, No. 1420;

13 (iii) Acts 1973, No. 1039;

14 (iv) Acts 1975, No. 1217;

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

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

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

18 (viii) Acts 1987, No. 87-550.

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

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

1 "(ii) Fifty-eight percent of the said balance shall
2 be paid to the Department of Mental Health created in Chapter
3 50 of Subtitle 2 of Title 22, to be expended by the said
4 department for such purposes as it may designate for the
5 provision of mental health services; and

6 "(iii) Six percent of said balance shall be paid to
7 the Alabama Mental Health Board to be expended by said board
8 for such purposes as it may designate for the provision of
9 services to people with an intellectual disability.

10 "c. Twelve and twelve one-hundredths percent shall
11 be set apart and used for the following purposes only and in
12 the following order:

13 "1. So much thereof as may be necessary for such
14 purpose is hereby appropriated to the purpose of acquiring and
15 constructing mental health facilities in the state, and to
16 that end shall be used by the State Treasurer to pay, at their
17 respective maturities, the principal and interest that will
18 mature during the then current fiscal year on whichever of the
19 following may be issued:

20 "(i) Any bonds of the state that may be issued for
21 acquisition and construction of mental health facilities under
22 Amendment 266 of the Constitution of Alabama; or

23 "(ii) Any bonds that may be issued by the Alabama
24 Mental Health Finance Authority under the provisions of Acts
25 1988, Act No. 88-475.

26 "2. The balance thereafter remaining during each
27 fiscal year shall be paid into a special fund in the State

1 Treasury, designated the "General and Mental Health Fund," and
2 is hereby appropriated and shall be distributed as follows:

3 "(i) Thirty percent of said balance shall be
4 expended by the State Health Officer, with the approval of the
5 state Board of Health, for salaries, other expenses, and
6 equipment purchases incident to general health work; and

7 "(ii) Seventy percent of the said balance shall be
8 paid to the Department of Mental Health created in Chapter 50
9 of Subtitle 2 of Title 22, and shall be used by the said
10 department for mental health purposes in the state.

11 "d. Six and six one-hundredths percent shall be set
12 apart and used for the following purposes only and in the
13 following order:

14 "1. So much thereof as may be necessary for such
15 purposes is hereby appropriated and shall be used by the State
16 Treasurer to pay, at their respective maturities, the
17 principal and interest that will mature during the then
18 current fiscal year on all bonds that may be issued by the
19 State Parks Development Authority under the provisions of Acts
20 1967, No. 272, which provided for the creation of said
21 authority and also provided for the submission of a
22 constitutional amendment to authorize the issuance of general
23 obligation bonds by said authority.

24 "2. The balance thereafter remaining during each
25 fiscal year shall be deposited into a special fund in the
26 State Treasury to be designated the "State Parks Fund" and is
27 hereby appropriated and shall be distributed as follows: Said

1 fund may be expended by the State Director of Conservation at
2 his discretion and with the approval of the Governor for
3 salaries, other expenses, land acquisitions, equipment
4 purchases, capital additions or improvements, or other lawful
5 expenses relating to the state division of parks, monuments,
6 and historical sites.

7 "e. Sixty-six and sixty-seven one-hundredths percent
8 to the credit of the General Fund.

9 "(2) Beginning October 1, 2018, all of the revenue
10 derived from the tax levied upon cigarettes by Sections
11 40-25-2 and 40-25-41 shall be deposited in the State Treasury
12 and 38.82 percent of such revenue shall be divided as follows:

13 "a. Four and eighty-five one-hundredths percent to
14 the credit of the State Public Welfare Trust Fund, which is
15 hereby appropriated for general welfare purposes. In this
16 section, "general welfare purposes" means:

17 "1. The administration of public assistance as set
18 out in Sections 38-2-5 and 38-4-1;

19 "2. Services, including supplementation and
20 supplementary services under the federal Social Security Act,
21 to or on behalf of persons to whom such public assistance may
22 be given under Section 38-4-1;

23 "3. Services to and on behalf of dependent,
24 neglected, or delinquent children; and

25 "4. Investigative and referral services to and on
26 behalf of needy persons.

1 "b. Nine and nine one-hundredths percent shall be
2 set apart and used for the following purposes only and in the
3 following order:

4 "1. So much thereof as may be necessary for such
5 purpose is hereby appropriated and shall be used by the State
6 Treasurer to pay at their respective maturities the principal
7 and interest that will mature during the then current fiscal
8 year on all bonds at the time outstanding that may have been
9 issued by the State Industrial Development Authority under the
10 provisions of the following acts:

11 (i) Acts 1967, No. 231;

12 (ii) Acts 1971, No. 1420;

13 (iii) Acts 1973, No. 1039;

14 (iv) Acts 1975, No. 1217;

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

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

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

18 (viii) Acts 1987, No. 87-550.

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

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

1 "(ii) Fifty-eight percent of the said balance shall
2 be paid to the Department of Mental Health created in Chapter
3 50 of Subtitle 2 of Title 22, to be expended by the said
4 department for such purposes as it may designate for the
5 provision of mental health services; and

6 "(iii) Six percent of said balance shall be paid to
7 the Alabama Mental Health Board to be expended by said board
8 for such purposes as it may designate for the provision of
9 services to people with an intellectual disability.

10 "c. Twelve and twelve one-hundredths percent shall
11 be set apart and used for the following purposes only and in
12 the following order:

13 "1. So much thereof as may be necessary for such
14 purpose is hereby appropriated to the purpose of acquiring and
15 constructing mental health facilities in the state, and to
16 that end shall be used by the State Treasurer to pay, at their
17 respective maturities, the principal and interest that will
18 mature during the then current fiscal year on whichever of the
19 following may be issued:

20 "(i) Any bonds of the state that may be issued for
21 acquisition and construction of mental health facilities under
22 Amendment 266 of the Constitution of Alabama; or

23 "(ii) Any bonds that may be issued by the Alabama
24 Mental Health Finance Authority under the provisions of Acts
25 1988, Act No. 88-475.

26 "2. The balance thereafter remaining during each
27 fiscal year shall be paid into a special fund in the State

1 Treasury, designated the "General and Mental Health Fund," and
2 is hereby appropriated and shall be distributed as follows:

3 "(i) Thirty percent of said balance shall be
4 expended by the State Health Officer, with the approval of the
5 state Board of Health, for salaries, other expenses, and
6 equipment purchases incident to general health work; and

7 "(ii) Seventy percent of the said balance shall be
8 paid to the Department of Mental Health created in Chapter 50
9 of Subtitle 2 of Title 22, and shall be used by the said
10 department for mental health purposes in the state.

11 "d. Six and six one-hundredths percent shall be set
12 apart and used for the following purposes only and in the
13 following order:

14 "1. So much thereof as may be necessary for such
15 purposes is hereby appropriated and shall be used by the State
16 Treasurer to pay, at their respective maturities, the
17 principal and interest that will mature during the then
18 current fiscal year on all bonds that may be issued by the
19 State Parks Development Authority under the provisions of Acts
20 1967, No. 272, which provided for the creation of said
21 authority and also provided for the submission of a
22 constitutional amendment to authorize the issuance of general
23 obligation bonds by said authority.

24 "2. The balance thereafter remaining during each
25 fiscal year shall be deposited into a special fund in the
26 State Treasury to be designated the "State Parks Fund" and is
27 hereby appropriated and shall be distributed as follows: Said

1 fund may be expended by the State Director of Conservation at
2 his discretion and with the approval of the Governor for
3 salaries, other expenses, land acquisitions, equipment
4 purchases, capital additions or improvements, or other lawful
5 expenses relating to the state division of parks, monuments,
6 and historical sites.

7 "e. Sixty-seven and eighty-eight one-hundredths
8 percent to the credit of the General Fund.

9 ~~"(2)~~ (3) The remaining 61.18 percent of the revenue
10 derived from the tax levied on cigarettes by Sections 40-25-2
11 and 40-25-41 shall be deposited into the State Treasury and
12 allocated as follows:

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

1 "b. Remaining revenues to the General Fund to be
2 used for Medicaid services.

3 "~~(3)~~ (4) All of the revenue derived from the tax
4 levied by Sections 40-25-2 and 40-25-41 upon tobacco products
5 other than cigarettes shall be deposited in the State Treasury
6 to the credit of the State General Fund.

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

9 Section 3. This act is effective October 1, 2018,
10 following its passage and approval by the Governor, or its
11 otherwise becoming law.