

1 SB396  
2 191062-1  
3 By Senator Beasley (N & P)  
4 RFD: Local Legislation  
5 First Read: 15-MAR-18

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to Macon County; to amend Section  
14 45-44-246, Code of Alabama 1975, to further provide for the  
15 distribution of the revenue from an additional tax on tobacco  
16 and tobacco products.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. Section 45-44-246, Code of Alabama 1975,  
19 is amended to read as follows:

20 "§45-44-246.

21 "(a) (1) Upon adoption of a resolution by the Macon  
22 County Commission of authorization, there is imposed on every  
23 person, firm, or corporation that sells, stores, delivers,  
24 uses, or otherwise consumes tobacco or tobacco products in  
25 Macon County, a county privilege, license, or excise tax in  
26 the following amounts:

1           "a. Five cents (\$.05) for each package of  
2 cigarettes, made of tobacco or any substitute therefor.

3           "b. Five cents (\$.05) for each package of cigars or  
4 cigarettos, such as Winchester, which are similar to, and  
5 which are packaged like, cigarettes.

6           "c. Three cents (\$.03) for each cigar, cheroot, or  
7 stogie of any description made of tobacco or any substitute  
8 therefor which are not similar to, nor packaged like,  
9 cigarettes as provided for in subdivision (2).

10          "d. Three cents (\$.03) for each sack, can, package,  
11 or other container of smoking tobacco, including granulated,  
12 plug cut, crimp cut, ready rubbed, and other kinds and forms  
13 of tobacco which are prepared in such manner as to be suitable  
14 for smoking in a pipe or cigarette.

15          "e. Five cents (\$.05) for each sack, plug, package,  
16 or other container of chewing tobacco, which tobacco is  
17 prepared in such manner as to be suitable for chewing only and  
18 not suitable for smoking as described in paragraph c.

19          "f. Five cents (\$.05) for each can, bottle, glass,  
20 tumbler package, or other container of snuff made of tobacco  
21 or any substitute therefor.

22          "g. Fifteen cents (\$.15) for each package of tobacco  
23 paper, both gummed and ungummed.

24          "(2) This privilege, license, or excise tax shall be  
25 in addition to all other taxes imposed by law and shall be  
26 collected in the same manner as other taxes on tobacco, except  
27 that when the license tax required by this section has been

1 paid by a wholesaler or seller of the products, that payment  
2 shall be sufficient. The legislative intent is that the tax  
3 shall be paid but once on each package of cigarettes, chewing  
4 tobacco, snuff, cigars of every description, and smoking  
5 tobacco of every description, and for each package of tobacco  
6 paper whether gummed or ungummed.

7 "(b) The Alabama Department of Revenue shall adopt,  
8 promulgate, and enforce reasonable rules and regulations for  
9 the administration of the taxes levied by this section,  
10 Chapter 25 of Title 40, not in conflict with this section.

11 "(c) The net proceeds of the revenue generated by  
12 this section shall be distributed as follows:

13 "(1) Five percent to the Macon County Retired Senior  
14 Volunteer Program.

15 "(2) Five percent to the ~~Tuskegee/Macon County YMCA~~  
16 county general fund to be used for recreational purposes in  
17 the county.

18 "(3) Five percent to the Alabama Department of  
19 Revenue for collection costs.

20 "(4) The remainder to the volunteer fire departments  
21 and municipally supported fire departments in Macon County as  
22 determined by the Macon County Commission in consultation with  
23 the Macon County Fire Chiefs Association on an equal basis,  
24 share and share alike."

25 Section 2. This act shall become effective  
26 immediately following its passage and approval by the  
27 Governor, or its otherwise becoming law.

