

1 SB476  
2 135683-4  
3 By Senator Dial (N & P)  
4 RFD: Local Legislation No. 1  
5 First Read: 05-APR-12

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4 With Notice and Proof

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6 ENGROSSED

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT

12  
13 Relating to Clay County; to amend Sections  
14 45-14-244.02 and 45-14-244.05, Code of Alabama 1975; to add a  
15 new Section 45-14-244.04 to the Code of Alabama 1975, as  
16 repealed by Act 2010-401, 2010 Regular Session (Acts 2010, p.  
17 660); to further provide for the distribution of the tobacco  
18 tax.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. Sections 45-14-244.02 and 45-14-244.05,  
21 Code of Alabama 1975, are amended to read as follows:

22 "§45-14-244.02.

23 "It shall be unlawful for any dealer, storer, or  
24 distributor engaged in or continuing in the business in Clay  
25 County for which the tax is levied to fail or refuse to add to  
26 the sales price and collect from the purchaser the amount due  
27 to Clay County on account of the tax herein provided, to

1 refund or offer to refund all or any part of the amount  
2 collected or absorbed, or advertise directly or indirectly,  
3 the absorption of the tax or any portion thereof. Any person,  
4 firm, corporation, club, or association violating this section  
5 shall be subject to a civil penalty of not less than  
6 twenty-five dollars (\$25) nor more than five hundred dollars  
7 (\$500). Each act in violation of this section shall constitute  
8 a separate offense.

9 "(1) The State Department of Revenue ~~shall~~ may  
10 collect all taxes levied pursuant to this part at the same  
11 time and in the same manner as state sales and use taxes are  
12 collected.

13 "(2) The tax levied herein shall be paid by affixing  
14 stamps that are required for the payment of the tax imposed by  
15 Sections 40-25-1 to 40-25-28, inclusive.

16 "(3) The county shall, in conjunction with the  
17 District Community Service Grant Authority, contract with the  
18 State Department of Revenue to purchase stamps to be affixed.  
19 The department may have the same duties relative to the  
20 preparation and sale of stamps to evidence the payment of the  
21 tax that it has relative to the preparation and sale of stamps  
22 under Sections 40-25-1 to 40-25-28, inclusive.

23 "(4) In accordance with Section 40-25-2(g), in the  
24 event the aforementioned tobacco stamps are not available for  
25 affixing to tobacco products packages and containers, or by  
26 the authority of a duly promulgated regulation eliminating the  
27 requirement of affixing county tobacco stamps, the entity,

1 including the Commissioner of the Department of Revenue, may  
2 require a monthly report in lieu of stamps to report the  
3 amount of tax due. The monthly report shall be in a form  
4 approved by the commissioner and adopted by the department  
5 under the Alabama Administrative Procedure Act, Chapter 22,  
6 Title 41.

7           "§45-14-244.05.

8           "(a) The proceeds from the tax authorized, less two  
9 percent of the actual cost of collection, which shall be  
10 retained by the Department of Revenue, shall be distributed to  
11 the Clay County General Fund to be expended as follows:

12           "(1) ~~Thirty-two~~ Thirty-five percent of the proceeds  
13 shall be distributed to the Alabama Forestry Commission to be  
14 utilized for fire protection in the county, as provided in  
15 subsection (b).

16           "(2) ~~Twenty~~ Twenty-five percent of the proceeds  
17 shall be distributed to the Clay County Industrial Development  
18 Council.

19           "~~(3) Twenty-eight percent shall be retained in the~~  
20 ~~Clay County General Fund to be utilized as are other county~~  
21 ~~funds.~~

22           "~~(4) (3) Twenty~~ Twenty-five percent of the proceeds  
23 shall be distributed to the Clay County Commission to be  
24 deposited in a separate fund in the county treasury and,  
25 subject to an application process developed by the county  
26 commission, disbursed to water districts in the county for the  
27 purpose of installing feeder lines. The county commission

1 ~~shall have the authority to develop guidelines, promulgate~~  
2 ~~rules, and institute an application process to provide for the~~  
3 ~~disbursement of the funds distributed to the District~~  
4 ~~Community Service Grant Authority to be allocated by the~~  
5 ~~authority.~~

6 "(4) Fifteen percent shall be distributed to the  
7 Citizens for the Welfare of Animals in Clay County to be used  
8 for small animal control on a countywide basis. The Citizens  
9 for the Welfare of Animals in Clay County may use the funds to  
10 contract with an adjoining county to provide animal shelter  
11 services.

12 "(b) The funds distributed to the Alabama Forestry  
13 Commission shall be payable on a quarterly or monthly basis  
14 and will be expended solely for purposes of fire protection,  
15 prevention, and fire safety education in order to encourage a  
16 strong volunteer firefighters' network in Clay County. The  
17 proceeds shall be distributed to volunteer fire departments in  
18 the county as determined by rules and regulations set up by  
19 the Alabama Forestry Commission and the Clay County Volunteer  
20 Firefighters Association on an equal basis, share and share  
21 alike. None of the proceeds shall be used for salaries nor to  
22 pay members for any performance of duties associated with the  
23 department. Any member fire department which fails to meet the  
24 standards and criteria shall be denied its share of the  
25 funding. The association shall give noncomplying member fire  
26 departments proper notice of all deficiencies and a reasonable

1 time period to correct the deficiencies before any funds shall  
2 be denied."

3 Section 2. Section 45-14-244.04, as repealed by Act  
4 2010-401, 2010 Regular Session (Acts 2010, p. 660), is added  
5 to the Code of Alabama 1975, to read as follows:

6 There is hereby created the District Community  
7 Service Grant Authority consisting of the Senator from Senate  
8 District 13 and the House members from House Districts 37 and  
9 38. The District Community Service Grant Authority shall  
10 allocate funds distributed to the authority.

11 Section 3. This act shall become effective on the  
12 first day of the second month following its passage and  
13 approval by the Governor, or its otherwise becoming law.

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Senate

Read for the first time and referred to the Senate committee on Local Legislation No. 1.....	05-APR-12
Read for the second time and placed on the calen- dar.....	10-APR-12
Read for the third time and passed as amended ....	19-APR-12

Yeas 24  
Nays 1  
Abstaining 5

Patrick Harris  
Secretary