

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

1 SB476

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4 With Notice and Proof

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6 ENROLLED, An Act,

7 Relating to Clay County; to amend Sections
8 45-14-244.02 and 45-14-244.05, Code of Alabama 1975; to add a
9 new Section 45-14-244.04 to the Code of Alabama 1975, as
10 repealed by Act 2010-401, 2010 Regular Session (Acts 2010, p.
11 660); to further provide for the distribution of the tobacco
12 tax.

13 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

16 "§45-14-244.02.

17 "It shall be unlawful for any dealer, storer, or
18 distributor engaged in or continuing in the business in Clay
19 County for which the tax is levied to fail or refuse to add to
20 the sales price and collect from the purchaser the amount due
21 to Clay County on account of the tax herein provided, to
22 refund or offer to refund all or any part of the amount
23 collected or absorbed, or advertise directly or indirectly,
24 the absorption of the tax or any portion thereof. Any person,
25 firm, corporation, club, or association violating this section

1 shall be subject to a civil penalty of not less than
2 twenty-five dollars (\$25) nor more than five hundred dollars
3 (\$500). Each act in violation of this section shall constitute
4 a separate offense.

5 "(1) The State Department of Revenue may collect all
6 taxes levied pursuant to this part at the same time and in the
7 same manner as state sales and use taxes are collected.

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

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

18 "(4) In accordance with Section 40-25-2(g), in the
19 event the aforementioned tobacco stamps are not available for
20 affixing to tobacco products packages and containers, or by
21 the authority of a duly promulgated regulation eliminating the
22 requirement of affixing county tobacco stamps, the entity,
23 including the Commissioner of the Department of Revenue, may
24 require a monthly report in lieu of stamps to report the
25 amount of tax due. The monthly report shall be in a form

1 approved by the commissioner and adopted by the department
2 under the Alabama Administrative Procedure Act, Chapter 22,
3 Title 41.

4 "§45-14-244.05.

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

9 "(1) Thirty-five percent of the proceeds shall be
10 distributed to the Alabama Forestry Commission to be utilized
11 for fire protection in the county, as provided in subsection
12 (b).

13 "(2) Twenty-five percent of the proceeds shall be
14 distributed to the Clay County Industrial Development Council.

15 "(3) Twenty-five percent of the proceeds shall be
16 distributed to the District Community Service Grant Authority
17 to be allocated by the authority.

18 "(4) Fifteen percent shall be distributed to the
19 Citizens for the Welfare of Animals in Clay County to be used
20 for small animal control on a countywide basis. The Citizens
21 for the Welfare of Animals in Clay County may use the funds to
22 contract with an adjoining county to provide animal shelter
23 services.

24 "(b) The funds distributed to the Alabama Forestry
25 Commission shall be payable on a quarterly or monthly basis

1 and will be expended solely for purposes of fire protection,
2 prevention, and fire safety education in order to encourage a
3 strong volunteer firefighters' network in Clay County. The
4 proceeds shall be distributed to volunteer fire departments in
5 the county as determined by rules and regulations set up by
6 the Alabama Forestry Commission and the Clay County Volunteer
7 Firefighters Association on an equal basis, share and share
8 alike. None of the proceeds shall be used for salaries nor to
9 pay members for any performance of duties associated with the
10 department. Any member fire department which fails to meet the
11 standards and criteria shall be denied its share of the
12 funding. The association shall give noncomplying member fire
13 departments proper notice of all deficiencies and a reasonable
14 time period to correct the deficiencies before any funds shall
15 be denied."

16 Section 2. Section 45-14-244.04, as repealed by Act
17 2010-401, 2010 Regular Session (Acts 2010, p. 660), is added
18 to the Code of Alabama 1975, to read as follows:

19 There is hereby created the District Community
20 Service Grant Authority consisting of the Senator from Senate
21 District 13 and the House members from House Districts 37 and
22 38. The District Community Service Grant Authority shall
23 allocate funds distributed to the authority.

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

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB476

Senate 19-APR-12

I hereby certify that the within Act originated in and passed the Senate, as amended.

Patrick Harris
Secretary

House of Representatives

Passed: 26-APR-12

By: Senator Dial