

1 SB486
2 135676-5
3 By Senator Dial (N & P)
4 RFD: Local Legislation No. 1
5 First Read: 05-APR-12

1 SB486

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4 With Notice and Proof

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6 ENROLLED, An Act,

7 Relating to Randolph County; to amend Sections 3 and
8 6 of Act 2003-213, 2003 Regular Session (Acts 2003, p. 541),
9 as last amended by Act 2010-402, 2010 Regular Session (Acts
10 2010, p. 663); to reenact Section 5 of Act 2003-213, 2003
11 Regular Session (Acts 2003, p. 541), as repealed by Act
12 2010-402, 2010 Regular Session (Acts 2010, p. 663), to further
13 provide for distribution of the tobacco tax.

14 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

15 Section 1. Sections 3 and 6 of Act 2003-213, 2003
16 Regular Session (Acts 2003, p. 541), as last amended by Act
17 2010-402, 2010 Regular Session (Acts 2010, p. 663), are
18 amended to read as follows:

19 "Section 3. It shall be unlawful for any dealer,
20 storer, or distributor engaged in or continuing in the
21 business in Randolph County for which the tax is levied to
22 fail or refuse to add to the sales price and collect from the
23 purchaser the amount due on account of the tax herein
24 provided, to refund or offer to refund all or any part of the
25 amount collected or absorbed, or advertise directly or

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

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

10 "(2) The tax levied herein shall be paid by affixing
11 stamps that are required for the payment of the tax imposed by
12 Sections 40-25-1 to 40-25-28, inclusive, Code of Alabama 1975.

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

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

1 require a monthly report in lieu of stamps to report the
2 amount of tax due. The monthly report shall be in a form
3 approved by the commissioner and adopted by the department
4 under the Alabama Administrative Procedure Act, Title 41,
5 Chapter 22 of the Code of Alabama 1975.

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

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

15 "(2) Twenty-four percent of the proceeds shall be
16 distributed to the Randolph County Industrial Development
17 Council.

18 "(b) The funds distributed to the Industrial
19 Development Council shall be expended solely for recruitment
20 of new and/or existing Industries/businesses that will provide
21 jobs for the area. No more than twenty percent of the
22 generated revenue shall be expended on personnel cost and/or
23 related to personnel.

1 "(3) Twenty-four percent shall be retained in the
2 Randolph County General Fund to be utilized as are other
3 county funds.

4 "(4) Ten percent shall be distributed to the
5 Randolph County Animal Shelter to be used for small animal
6 control on a countywide basis.

7 "(5) Ten percent of the proceeds shall be utilized
8 exclusively to fund the District Community Service Grant
9 Authority created pursuant to Section 5.

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

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

3 Section 2. Section 5 of Act 2003-213, 2003 Regular
4 Session (Acts 2003, p. 541), as repealed by Act 2010-402, 2010
5 Regular Session (Acts 2010, p. 663), is reenacted to read as
6 follows:

7 "Section 5. There is hereby created the District
8 Community Service Grant Authority consisting of the Senator
9 from Senate District 13 and the House members from House
10 Districts 37 and 38. The District Community Service Grant
11 Authority shall allocate funds distributed to the authority."

12 Section 3. This act shall become effective on the
13 first day of the second month following its passage and
14 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

SB486

Senate 12-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