

1 SB79
2 180436-1
3 By Senator Pittman (N & P)
4 RFD: Local Legislation
5 First Read: 07-FEB-17

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Baldwin County, to amend Section
14 45-2-244.044 of the Code of Alabama 1975, to authorize the
15 county commission of Baldwin County to levy an excise tax on
16 the business of selling, distributing, storing, or withdrawing
17 from storage, for any purpose whatsoever, gasoline or motor
18 fuel and substitutes in the county not to exceed three cents
19 (\$.03) per gallon.

20 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

21 Section 1. Section 45-2-244.044, Code of Alabama
22 1975, is hereby amended to read as follows:

23 "§45-2-244.044.

24 After January 1, 1995, the county commission is
25 authorized to levy two separate and distinct taxes each in the
26 amount of one cent (\$.01) per gallon on persons, corporations,
27 copartnerships, companies, agencies, and associations engaged

1 in the business of selling, distributing, storing, or
2 withdrawing from storage, for any purpose whatever, gasoline
3 and motor fuel and substitutes therefor in the county. The tax
4 shall parallel the state excise tax on gasoline and motor fuel
5 and shall be collected in the same manner. After January 1,
6 2018, the county commission is authorized to levy an
7 additional tax not to exceed three cents (\$.03) per gallon on
8 persons, corporations, copartnerships, companies, agencies,
9 and associations engaged in the business of selling,
10 distributing, storing, or withdrawing from storage, for any
11 purpose whatever, gasoline and motor fuel and substitutes
12 therefor in the county. The tax shall parallel the state
13 excise tax on gasoline and motor fuel and shall be collected
14 in the same manner."

15 Section 2. This act shall become effective
16 immediately following its passage and approval by the
17 Governor, or its otherwise becoming law.