

1 SB79
2 182173-2
3 By Senator Pittman (N & P)
4 RFD: Local Legislation
5 First Read: 07-FEB-17

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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

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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 "(a) 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.

6 "(b) Effective October 1, 2018, the county
7 commission is authorized to levy an additional tax not to
8 exceed three cents (\$.03) per gallon on persons, corporations,
9 copartnerships, companies, agencies, and associations engaged
10 in the business of selling, distributing, storing, or
11 withdrawing from storage, for any purpose whatever, gasoline
12 and motor fuel and substitutes therefor in the county. The tax
13 shall parallel the state excise tax on gasoline and motor fuel
14 and shall be levied and collected in the same manner as the
15 tax authorized in subsection (a). The net proceeds of any tax
16 levied pursuant to this subsection shall be deposited in the
17 special fund and the funds shall all be expended on a
18 pay-as-you-go basis and not pledged for any bonded
19 indebtedness. The funds shall generally be expended for the
20 same purposes as the special fund except one-fourth of the net
21 proceeds shall be distributed on a proportional basis to the
22 organized and active municipalities in the county based on the
23 percent that the population of each organized and active
24 municipality in the county bears to the total population of
25 all organized and active municipalities in the county to be
26 used by the municipality for the purposes of the fund."

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

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Senate

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| Read for the first time and referred to the Senate committee on Local Legislation..... | 07-FEB-17 |
| Read for the second time and placed on the calen- dar..... | 09-FEB-17 |
| Read for the third time and passed as amended | 14-FEB-17 |

Yeas 23
Nays 0
Abstaining 1

Patrick Harris
Secretary