

1 HB328  
2 217209-1  
3 By Representative Isbell  
4 RFD: Economic Development and Tourism  
5 First Read: 09-FEB-22

8 SYNOPSIS: Existing law makes no specific provisions  
9 regarding the retail sale, wholesale, or tax on the  
10 sale of single-serve beverages containing liquor no  
11 larger than 16 ounces and which contain no more  
12 than 10 percent alcohol by volume.

13 This bill would define these beverages as  
14 "spirit infused refreshments" and would establish a  
15 license to be issued by the Alcoholic Beverage  
16 Control Board to retail beer licensees, which would  
17 authorize the sale of spirit infused refreshments,  
18 under certain conditions. This bill would establish  
19 a fee for the license.

20 This bill would levy a tax on the retail  
21 sale of spirit infused refreshments, and would  
22 provide for the distribution of proceeds.

23 This bill would authorize the manufacture of  
24 spirit infused refreshments by any person licensed  
25 to manufacture beer, subject to the same privileges  
26 and limitations placed upon the manufacture of  
27 beer.

1                   This bill would authorize the wholesale  
2                   distribution of spirit infused refreshments by  
3                   persons licensed to wholesale beer or wine.

4                   This bill would provide for a tax to be  
5                   levied by the board on the sale and wholesale of  
6                   spirit infused refreshments, and would authorize a  
7                   municipality to levy a tax on the retail sale of  
8                   spirit infused refreshments in an amount equal to  
9                   the rate of taxation on retail sale of beer.

10  
11                                   A BILL  
12                                   TO BE ENTITLED  
13                                   AN ACT

14  
15                   Relating to alcoholic beverages; to amend Section  
16                   28-3-1, as amended by Act 2021-188 and Act 2021-454, 2021  
17                   Regular Session, and Sections 28-3-53.2, 28-3A-9, 28-3A-21,  
18                   and 28-7A-2, Code of Alabama 1975, to define spirit infused  
19                   refreshments as a new category of alcoholic beverage; to  
20                   prohibit the markup of spirit infused refreshments sold by the  
21                   board; to levy a tax upon the retail sale of spirit infused  
22                   refreshments and to provide for the distribution of proceeds;  
23                   to authorize any manufacturer of beer to manufacture spirit  
24                   infused refreshments, under certain conditions; to provide for  
25                   the wholesale of spirit infused refreshments; to provide for  
26                   the issuance of licenses for the retail sale of spirit infused  
27                   refreshments; and to authorize the levy of taxes on the

1 wholesale and manufacture of spirit infused refreshments and  
2 provide for the distribution of proceeds.

3 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

4 Section 1. Section 28-3-1, as amended by Act  
5 2021-188 and Act 2021-454, 2021 Regular Session, and Sections  
6 28-3-53.2, 28-3A-9, 28-3A-21, and 28-7A-2, Code of Alabama  
7 1975, are amended to read as follows:

8 "§28-3-1.

9 "As used in this title, the following words shall  
10 have the following meanings unless the context clearly  
11 indicates otherwise:

12 "(1) ALCOHOLIC BEVERAGES. Any alcoholic, spirituous,  
13 vinous, fermented, or other alcoholic beverage, or combination  
14 of liquors and mixed liquor, a part of which is spirituous,  
15 vinous, fermented, or otherwise alcoholic, and all drinks or  
16 drinkable liquids, preparations or mixtures intended for  
17 beverage purposes, which contain one-half of one percent or  
18 more of alcohol by volume, and shall include liquor, beer, and  
19 wine.

20 "(2) ASSOCIATION. A partnership, limited  
21 partnership, or any form of unincorporated enterprise owned by  
22 two or more persons.

23 "(3) BEER, or MALT OR BREWED BEVERAGES. Any beer,  
24 lager beer, ale, porter, malt or brewed beverage, or similar  
25 fermented beverage containing one-half of one percent or more  
26 of alcohol by volume and not in excess of thirteen and  
27 nine-tenths percent alcohol by volume, brewed or produced from

1 malt, wholly or in part, or from rice, grain of any kind,  
2 bran, glucose, sugar, or molasses. A beer or malt or brewed  
3 beverage may incorporate honey, fruit, fruit juice, fruit  
4 concentrate, herbs, spices, or other flavorings during the  
5 fermentation process. The term does not include any product  
6 defined as liquor, table wine, or wine.

7 "(4) BOARD. The Alcoholic Beverage Control Board.

8 "(5) BRANDY. All beverages that are an alcoholic  
9 distillate from the fermented juice, mash, or wine of fruit,  
10 or from the residue thereof, produced in such manner that the  
11 distillate possesses the taste, aroma, and characteristics  
12 generally attributed to the beverage, as bottled at not less  
13 than 80 degree proof.

14 "(6) CARTON. The package or container or containers  
15 in which alcoholic beverages are originally packaged for  
16 shipment to market by the manufacturer or its designated  
17 representatives or the importer.

18 "(7) CIDER. A fermented alcoholic beverage made from  
19 apple juice and containing not more than 8.5 percent alcohol  
20 by volume.

21 "(8) CLUB.

22 "a. Class I. A corporation or association organized  
23 or formed in good faith by authority of law and which must  
24 have at least 150 paid-up members. It must be the owner,  
25 lessee, or occupant of an establishment operated solely for  
26 the objects of a national, social, patriotic, political, or  
27 athletic nature or the like, but not for pecuniary gain, and

1 the property as well as the advantages of which, belong to all  
2 the members and which maintains an establishment provided with  
3 special space and accommodations where, in consideration of  
4 payment, food with or without lodging is habitually served.  
5 The club shall hold regular meetings, continue its business  
6 through officers regularly elected, admit members by written  
7 application, investigation, and ballot, and charge and collect  
8 dues from elected members.

9 "b. Class II. A corporation or association organized  
10 or formed in good faith by authority of law and which must  
11 have at least 100 paid-up members. It must be the owner,  
12 lessee, or occupant of an establishment operated solely for  
13 the objects of a national, social, patriotic, political, or  
14 athletic nature or the like. The club shall hold regular  
15 meetings, continue its business through officers regularly  
16 elected, admit members by written application, investigation,  
17 and ballot, and charge and collect dues from elected members.

18 "(9) CONTAINER. The single bottle, can, keg, bag, or  
19 other receptacle, not a carton, in which alcoholic beverages  
20 are originally packaged for the market by the manufacturer or  
21 importer and from which the alcoholic beverage is consumed by  
22 or dispensed to the public.

23 "(10) CORPORATION. A corporation or joint stock  
24 association organized under the laws of this state, the United  
25 States, or any other state, territory or foreign country, or  
26 dependency.

1           "(11) DELIVERY. The transportation of alcoholic  
2 beverages directly from a retail licensee of the board to an  
3 individual, pursuant to Section 28-1-4 and Section 28-3A-13.1.

4           "(12) DELIVERY SERVICE LICENSE. A license issued by  
5 the Alabama Alcoholic Beverage Control Board in accordance  
6 with Section 28-3A-13.1 that authorizes the licensee, the  
7 licensee's employees, or independent contractors under a  
8 contractual or business arrangement with the licensee to  
9 transport and deliver alcoholic beverages.

10           "(13) DRY COUNTY. Any county which by a majority of  
11 those voting voted in the negative in an election heretofore  
12 held under the applicable statutes at the time of the election  
13 or may hereafter vote in the negative in an election or  
14 special method referendum hereafter held in accordance with  
15 Chapter 2, or held in accordance with the provisions of any  
16 act hereafter enacted permitting such election.

17           "(14) DRY MUNICIPALITY. Any municipality within a  
18 wet county which has, by its governing body or by a majority  
19 of those voting in a municipal election heretofore held in  
20 accordance with the provisions of Section 28-2-22, or in a  
21 municipal option election heretofore or hereafter held in  
22 accordance with the provisions of Act 84-408, Acts of Alabama  
23 1984, appearing as Chapter 2A, or any act hereafter enacted  
24 permitting municipal option election, voted to exclude the  
25 sale of alcoholic beverages within the corporate limits of the  
26 municipality.

1           "(15) EMPLOYEE. An individual to whom an employer is  
2 required to issue a W-2 tax form under federal law.

3           "(16) GENERAL WELFARE PURPOSES. All of the  
4 following:

5           "a. The administration of public assistance as set  
6 out in Sections 38-2-5 and 38-4-1.

7           "b. Services, including supplementation and  
8 supplementary services under the federal Social Security Act,  
9 to or on behalf of persons to whom public assistance may be  
10 given under Sections 38-2-5 and 38-4-1.

11           "c. Service to and on behalf of dependent,  
12 neglected, or delinquent children.

13           "d. Investigative and referral services to and on  
14 behalf of needy persons.

15           "(17) HEARING COMMISSION. A body appointed by the  
16 board to hear and decide all contested license applications  
17 and all disciplinary charges against any licensee for  
18 violation of this title or the rules of the board.

19           "(18) HOTEL. A building or buildings held out to the  
20 public for housing accommodations of travelers or transients,  
21 and shall include motel, but shall not include a rooming house  
22 or boarding house.

23           "(19) IMPORTER. Any person, association, or  
24 corporation engaged in importing alcoholic beverages, liquor,  
25 wine, or beer, manufactured outside of the United States of  
26 America into this state or for sale or distribution in this  
27 state, or to the board or to a licensee of the board.



1           "(20) INDEPENDENT CONTRACTOR. An individual to whom  
2 an employer is required to issue a 1099 tax form under federal  
3 law.

4           "(21) KEG. A pressurized factory sealed container  
5 with a capacity equal to or greater than five U.S. gallons,  
6 from which beer is withdrawn by means of an external tap.

7           "(22) LIQUOR. Any alcoholic, spirituous, vinous,  
8 fermented, or other alcoholic beverage, or combination of  
9 liquors and mixed liquor, a part of which is spirituous,  
10 fermented, vinous, or otherwise alcoholic, and all drinks or  
11 drinkable liquids, preparations, or mixtures intended for  
12 beverage purposes, which contain one-half of one percent or  
13 more of alcohol by volume, except beer and table wine.

14           "(23) LIQUOR STORE. A liquor store operated by the  
15 board, where alcoholic beverages other than beer are  
16 authorized to be sold in unopened containers.

17           "(24) MANUFACTURER. Any person, association, or  
18 corporation engaged in the producing, bottling, manufacturing,  
19 distilling, rectifying, or compounding of alcoholic beverages,  
20 liquor, beer, or wine in this state or for sale or  
21 distribution in this state or to the board or to a licensee of  
22 the board.

23           "(25) MEAD. An alcoholic beverage produced by  
24 fermenting a solution of honey and water with grain mash and  
25 containing not more than 18 percent alcohol by volume.

26           "(26) MEAL. A diversified selection of food some of  
27 which is not susceptible of being consumed in the absence of

1 at least some articles of tableware and which cannot be  
2 conveniently consumed while one is standing or walking about.

3 "(27) MINOR. Any person under 21 years of age;  
4 provided, however, in the event Section 28-1-5, shall be  
5 repealed or otherwise shall be no longer in effect, thereafter  
6 the provisions of Section 26-1-1, shall govern.

7 "(28) MUNICIPALITY. Any incorporated city or town of  
8 this state to include its police jurisdiction.

9 "(29) PERSON. Every natural person, association, or  
10 corporation. Whenever used in a clause prescribing or imposing  
11 a fine or imprisonment, or both, such term as applied to  
12 association shall mean the partners or members thereof and as  
13 applied to corporation shall mean the officers thereof, except  
14 as to incorporated clubs the term person shall mean such  
15 individual or individuals who, under the bylaws of such clubs,  
16 shall have jurisdiction over the possession and sale of liquor  
17 therein.

18 "(30) POPULATION. The population according to the  
19 last preceding or any subsequent decennial census of the  
20 United States, except where a municipality is incorporated  
21 subsequent to the last census, in which event, its population  
22 until the next decennial census shall be the population of the  
23 municipality as determined by the judge of probate of the  
24 county as the official population on the date of its  
25 incorporation.

26 "(31) RESTAURANT. A reputable place licensed as a  
27 restaurant, operated by a responsible person of good

1 reputation and habitually and principally used for the purpose  
2 of preparing and serving meals for the public to consume on  
3 the premises.

4 "(32) RETAILER. Any person licensed by the board to  
5 engage in the retail sale of any alcoholic beverages to the  
6 consumer.

7 "(33) SALE or SELL. Any transfer of liquor, wine or  
8 beer for a consideration, and any gift in connection with, or  
9 as a part of, a transfer of property other than liquor, wine,  
10 or beer for a consideration.

11 "(34) SELLING PRICE. The total marked-up price of  
12 spirituous or vinous liquors sold by the board, exclusive of  
13 taxes levied thereon.

14 "(35) SPIRIT INFUSED REFRESHMENT. A single-serve  
15 beverage containing liquor, packaged in a can or a container  
16 approved by the board no larger than 16 ounces or 480  
17 milliliters, and which contains no more than 10 percent  
18 alcohol by volume. The term does not include any beverage  
19 containing liquor over 16 ounces or 480 milliliters in size,  
20 or of more than 10 percent alcohol by volume.

21 "~~(35)~~ (36) TABLE WINE. Except as otherwise provided  
22 in this subdivision, any wine containing not more than 24  
23 percent alcohol by volume. Table wine does not include any  
24 wine containing more than sixteen and one-half percent alcohol  
25 by volume that is made with herbs or flavors, except vermouth,  
26 or is an imitation or other than standard wine. Table wine is  
27 not liquor, spirituous, or vinous.

1           "~~(36)~~ (37) UNOPENED CONTAINER. A container  
2 containing alcoholic beverages, which has not been opened or  
3 unsealed subsequent to filling and sealing by the manufacturer  
4 or importer.

5           "~~(37)~~ (38) WET COUNTY. Any county which by a  
6 majority of those voting voted in the affirmative in an  
7 election heretofore held in accordance with the statutes  
8 applicable at the time of the election or may hereafter vote  
9 in the affirmative in an election or special method referendum  
10 held in accordance with Chapter 2, or other statutes  
11 applicable at the time of the election.

12           "~~(38)~~ (39) WET MUNICIPALITY. Any municipality in a  
13 dry county which by a majority of those voting voted in the  
14 affirmative in a municipal option election heretofore or  
15 hereafter held in accordance with the provisions of Act  
16 84-408, Acts of Alabama 1984, appearing as Chapter 2A of this  
17 title, as amended, or any act hereafter enacted permitting  
18 municipal option election, or any municipality which became  
19 wet by vote of the governing body or by the voters of the  
20 municipality heretofore or hereafter held under the special  
21 method referendum provisions of Section 28-2-22, or as  
22 hereafter provided, where the county has become dry subsequent  
23 to the elected wet status of the municipality.

24           "~~(39)~~ (40) WHOLESALER. Any person licensed by the  
25 board to engage in the sale and distribution of table wine  
26 and, beer, or spirit infused refreshments, or ~~either~~ any of  
27 them, within this state, at wholesale only, to be sold by

1 export or to retail licensees or other wholesale licensees or  
2 others within this state lawfully authorized to sell table  
3 wine ~~and~~, beer , or spirit infused refreshments, or ~~either any~~  
4 of them, for the purpose of resale only.

5 "~~(40)~~ (41) WINE. All beverages made from the  
6 fermentation of fruits, berries, or grapes, with or without  
7 added spirits, and produced in accordance with the laws and  
8 regulations of the United States, containing not more than 24  
9 percent alcohol by volume, and shall include all sparkling  
10 wines, carbonated wines, special natural wines, rectified  
11 wines, vermouths, vinous beverages, vinous liquors, and like  
12 products, including restored or unrestored pure condensed  
13 juice.

14 "§28-3-53.2.

15 "(a) The word board, wherever used in this section,  
16 shall mean the Alabama Alcoholic Beverage Control Board  
17 provided for in Chapter 3, Title 28. The term mark up,  
18 wherever used in this section shall mean the percentage amount  
19 added to cost plus freight on spirituous or vinous liquors  
20 sold by the board, exclusive of taxes heretofore levied with  
21 respect thereto.

22 "(b) The total amount of the additional mark up on  
23 cost of merchandise, levied by the Alcoholic Beverage Control  
24 Board subsequent to June 30, 1983, shall be designated to the  
25 credit of the General Fund of the state.

26 "(c) The board shall be prohibited from ~~increasing~~  
27 either of the following:

1           "(1) Increasing the mark up on wholesale case lot  
2 sales of liquor above 16.99 percent of the cost plus freight  
3 subsequent to December 1, 2004.

4           "(2) Adding any mark up to the cost of a spirit  
5 infused refreshment sold by the board.

6           "§28-3A-9.

7           "Upon applicant's compliance with the provisions of  
8 this chapter and the regulations made thereunder, the board  
9 shall issue to applicant a wholesale license which shall  
10 authorize the licensee to import and receive shipments of beer  
11 and, table wine, and spirit infused refreshments from outside  
12 the state from licensed manufacturers; to purchase beer and,  
13 table wine, and spirit infused refreshments from licensed  
14 manufacturers or other licensed wholesalers within the state;  
15 and to sell at wholesale or distribute beer and, table wine,  
16 and spirit infused refreshments to all licensees or others  
17 within this state lawfully authorized to sell beer and, wine,  
18 and spirit infused refreshments within ~~said~~ the state, and to  
19 export beer and, wine, and spirit infused refreshments from  
20 the state. Sales to all authorized persons shall be in  
21 original packages or containers as prepared for the market by  
22 the manufacturer or bottler or in containers approved by the  
23 board. No person shall sell at wholesale or distribute beer  
24 or, table wine, or spirit infused refreshments within this  
25 state or to licensees of the board unless ~~such~~ that person  
26 shall be issued a wholesale license by the board.

27           "§28-3A-21.

1           "(a) The following annual license fees are levied  
2 and prescribed for licenses issued and renewed by the board  
3 pursuant to the authority contained in this chapter:

4           "(1) Manufacturer license, license fee of five  
5 hundred dollars (\$500).

6           "(2) Importer license, license fee of five hundred  
7 dollars (\$500).

8           "(3) Liquor wholesale license, license fee of five  
9 hundred dollars (\$500).

10           "(4) Wholesaler license, beer license fee of five  
11 hundred fifty dollars (\$550) or wine license fee of five  
12 hundred fifty dollars (\$550); license fee for beer and wine of  
13 seven hundred fifty dollars (\$750); plus two hundred dollars  
14 (\$200) for each warehouse in addition to the principal  
15 warehouse.

16           "(5) Warehouse license, license fee of two hundred  
17 dollars (\$200).

18           "(6) Lounge retail liquor license, license fee of  
19 three hundred dollars (\$300).

20           "(7) Restaurant retail liquor license, license fee  
21 of three hundred dollars (\$300).

22           "(8) Club liquor license, Class I license fee of  
23 three hundred dollars (\$300), Class II license fee of seven  
24 hundred fifty dollars (\$750).

25           "(9) Retail table wine license for off-premises  
26 consumption, license fee of one hundred fifty dollars (\$150).

1           "(10) Retail table wine license for on-premises and  
2 off-premises consumption, license fee of one hundred fifty  
3 dollars (\$150).

4           "(11) Retail beer license for on-premises and  
5 off-premises consumption, license fee of one hundred fifty  
6 dollars (\$150).

7           "(12) Retail beer license for off-premises  
8 consumption, license fee of one hundred fifty dollars (\$150).

9           "(13) Retail common carrier liquor license, license  
10 fee of one hundred fifty dollars (\$150) for each railroad,  
11 airline, bus line, ship line, vessel or other common carrier  
12 entity with a vehicle passenger capacity of at least 10  
13 people.

14           "(14) Special retail license, license fee of one  
15 hundred dollars (\$100) for 30 days or less; license fee of two  
16 hundred fifty dollars (\$250) for more than 30 days.

17           "(15) Special events retail license, license fee of  
18 one hundred fifty dollars (\$150).

19           "(16) Limited spirit expanded license, license fee  
20 of five hundred dollars (\$500).

21           "(b) The license fees levied and fixed by this  
22 section shall be paid before the license is issued or renewed.

23           "(c) In addition to the foregoing filing fee and  
24 license taxes or fees, any county or municipality in which the  
25 sale of alcoholic beverages is permitted shall be authorized  
26 to fix and levy privileges or license taxes on any of the



1 foregoing licenses located or operated therein, conditioned on  
2 a permit or license being issued by the board.

3 "(d) No county or municipality shall have any  
4 authority to levy a license or tax of any nature on any liquor  
5 store.

6 "§28-7A-2.

7 "Any local governing body may, prior to October 1,  
8 1988 or at any time thereafter, elect to authorize the board  
9 to audit and collect any and all taxes levied pursuant to  
10 Sections 28-3-190 or subsection (b) of Section 5 of this  
11 amendatory act and 28-7-16, upon the sale of any beer or  
12 spirit infused refreshments or upon the sale of table wine.

13 Any local governing body may elect to retain, or at any time  
14 after October 1, 1988, by an appropriate resolution or  
15 ordinance duly adopted and spread upon its minutes, elect to  
16 retain or reclaim the power and authority granted to it by  
17 Sections 28-3-190, subsection (b) of Section 5 of this  
18 amendatory act, and 28-7-16, to audit and collect any such  
19 taxes, whereupon said taxes shall be paid to and collected by  
20 the local governing body as provided in said sections."

21 Section 2. Any person licensed by the board to  
22 manufacture beer pursuant to Section 28-3A-6, Code of Alabama  
23 1975, may also manufacture spirit infused refreshments,  
24 subject to the same privileges and limitations set forth in  
25 that section on beer. Any spirit infused refreshments  
26 manufactured by a person licensed to manufacture beer shall be  
27 accounted in the same manner as required by subsections (d),

1 (e), and (f) of Section 28-3A-6, Code of Alabama 1975, and  
2 shall be counted as beer towards the limits of Section  
3 28-3A-6(h) (2)-(3), Code of Alabama 1975.

4 Section 3. (a) Upon receipt of the license fee  
5 required by Section 28-3A-21, Code of Alabama 1975, the board  
6 shall issue a limited spirit expanded license to a licensee  
7 who holds and possesses either of the following:

8 (1) A valid retail beer license for on-premises and  
9 off-premises consumption.

10 (2) A valid retail beer license for off-premises  
11 consumption.

12 (b) (1) A license issued under subdivision (a) (1)  
13 shall authorize the licensee to purchase spirit infused  
14 refreshments from the board or from a licensed wholesaler and  
15 to sell those products at retail for on-premises consumption  
16 in a room or rooms or place on the licensed premises at all  
17 times accessible to the use and accommodation of the general  
18 public, and for off-premises consumption, where that use of  
19 the proposed location is not, at the time of the original  
20 application, prohibited by a valid zoning ordinance or other  
21 ordinance in the valid exercise of police power by the  
22 governing body of the municipality or county in which the  
23 outlet is located.

24 (2) A license issued under subdivision (a) (2) shall  
25 authorize the licensee to purchase spirit infused refreshments  
26 from the board or from a licensed wholesaler and to sell those  
27 products at retail for off-premises consumption where that use

1 of the proposed location is not, at the time of the original  
2 application, prohibited by a valid zoning ordinance or other  
3 ordinance in the valid exercise of police power by the  
4 governing body of the municipality or county in which the  
5 outlet is located.

6 (c) The board shall retain any licensing fees  
7 collected pursuant to this section for use in the performance  
8 of the duties of the board under law.

9 Section 4. (a) Notwithstanding any provision of  
10 Title 28, Code of Alabama 1975, to the contrary, a tax is  
11 imposed upon the privilege of engaging in the business of  
12 manufacturing or wholesaling spirit infused refreshments. The  
13 tax levied shall be measured and graduated in accordance with  
14 the volume of sales by the licensee of spirit infused  
15 refreshments, at an amount equal to 21 cents (\$0.21) per each  
16 12 fluid ounces or fractional part thereof.

17 (b) The tax imposed by this section shall be in  
18 addition to all other taxes imposed by this state and in  
19 addition to the tax imposed by any municipality.

20 (c) The board shall collect the taxes due pursuant  
21 to this section and shall distribute the proceeds as follows:

22 (1) Seventeen cents (\$0.17) per 12 fluid ounces or  
23 fractional part thereof shall be deposited into the State  
24 General Fund.

25 (2) Four cents (\$0.04) per 12 fluid ounces shall be  
26 retained by the board, for use in the performance of the  
27 duties of the board under law.

1 (d) Notwithstanding any provision of Title 28, Code  
2 of Alabama 1975, to the contrary, the board shall not apply  
3 any mark up, as defined by Section 28-3-53.2, Code of Alabama  
4 1975, to the cost of a spirit infused refreshment sold by the  
5 board.

6 Section 5. (a) (1) There is hereby levied a privilege  
7 or excise tax on the retail sale of spirit infused  
8 refreshments, equal to the amount levied on the sale of malt  
9 or brewed beverages in subsection (a) of Section 28-3-184,  
10 Code of Alabama 1975. The tax shall be collected in the same  
11 manner as specified in subsection (b) of Section 28-3-184,  
12 Code of Alabama 1975, and the proceeds shall be distributed as  
13 provided in subsection (c) of Section 28-3-184, Code of  
14 Alabama 1975.

15 (2) The tax levied in subdivision (1) shall not be  
16 levied on the sale of spirit infused refreshments by  
17 manufacturers or wholesalers.

18 (b) (1) In addition to the tax levied under  
19 subsection (a), there is hereby levied a privilege or excise  
20 tax on the retail sale of spirit infused refreshments, equal  
21 to the amount levied on the sale of beer in subsection (a) of  
22 Section 28-3-190, Code of Alabama 1975. The tax shall be  
23 collected in the same manner as specified in subsection (b) of  
24 Section 28-3-190, Code of Alabama 1975, and the proceeds shall  
25 be distributed as provided in subsection (c) of Section  
26 28-3-190, Code of Alabama 1975.

1                   (2) Subsections (d) and (e) of Section 28-3-190,  
2 Code of Alabama 1975, shall apply to the tax levied on the  
3 retail sale of spirit infused refreshments by subdivision (1).  
4 To effect that purpose, "beer" as used in subdivision (e) of  
5 Section 28-3-190, Code of Alabama 1975, shall include spirit  
6 infused refreshments.

7                   (3) The tax levied in subdivision (1) shall not be  
8 levied on the sale of spirit infused refreshments by  
9 manufacturers or wholesalers.

10                   Section 6. This act shall become effective on the  
11 first day of the third month following its passage and  
12 approval by the Governor, or its otherwise becoming law.