

1 HB37  
2 195773-1  
3 By Representatives Stadthagen, Ball, Robertson and Shedd  
4 RFD: Ways and Means General Fund  
5 First Read: 05-MAR-19  
6 PFD: 02/14/2019

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8 SYNOPSIS: Currently, some Alabama tax and revenue  
9 statutes dedicate specific state tax receipts to be  
10 expended for specific entities for specific  
11 purposes. Excluding State General Fund and  
12 Education Trust Fund appropriations, state tax  
13 receipts that are unexpended at the conclusion of a  
14 fiscal year are generally retained by the specific  
15 entities and do not revert to the State General  
16 Fund.

17 This bill will provide for the use of a  
18 portion of the unexpended state tax receipts as  
19 defined herein for employee bonuses and transfer  
20 remaining amounts to the State General Fund.

21  
22 A BILL  
23 TO BE ENTITLED  
24 AN ACT

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26 To define state tax receipts for the purpose of this  
27 act; and to provide for the distribution and use of unexpended

1 state tax receipts at the conclusion of each state fiscal  
2 year.

3 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

4 Section 1. For purposes of this act, the term "state  
5 tax receipts" shall mean any tax, fee, license or other source  
6 of revenue received by a state entity pursuant to statute,  
7 rule or any other means. This definition shall in no way  
8 include:

9 (1) appropriations from the State General Fund and  
10 the Education Trust Fund;

11 (2) state funds which are constitutionally dedicated  
12 for a specific purpose;

13 (3) state funds which are dedicated to the payment  
14 of debt service on outstanding state bonded indebtedness;

15 (4) funds designated by the federal government or  
16 State or Federal court order;

17 (5) to Medicaid provider taxes from hospitals,  
18 nursing homes and pharmacies and Medicaid intergovernmental  
19 transfers from public hospitals and public nursing homes; or

20 (6) portions or a state-levied tax that are  
21 distributed directly to counties.

22 Section 2. Any other law or laws to the contrary  
23 notwithstanding, beginning with the fiscal year that concludes  
24 on September 30, 2019 a state entity that receives state tax  
25 receipts which are designated for a particular purpose may  
26 retain ten percent of any unexpended balance of the state tax  
27 receipts at the end of each fiscal year to be used exclusively

1 to provide bonuses to the employees of the entity. The bonuses  
2 shall be provided on an equal basis to all employees of the  
3 entity notwithstanding the job classification of the employee.  
4 Any remaining unexpended balance of state tax receipts shall  
5 be transferred to the State General Fund.

6 Section 3. Each state entity shall be responsible  
7 for ensuring compliance with the provisions of Section 2.

8 Section 4. This act shall become effective  
9 immediately following its passage and approval by the  
10 Governor, or its otherwise becoming law.