

1 HB522
2 184301-1
3 By Representative Fincher (N & P)
4 RFD: Local Legislation
5 First Read: 18-APR-17

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Randolph County; to amend Sections 3 and
14 6 of Act 2003-213 of the 2003 Regular Session (Acts 2003, p.
15 541), as last amended by Act 2013-389 of the 2013 Regular
16 Session (Acts 2013, p. 1501), providing an additional tax on
17 tobacco and tobacco products in the county; to further provide
18 for the collection and distribution of the tax.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. Sections 3 and 6 of Act 2003-213 of the
21 2003 Regular Session (Acts 2003, p. 541), as last amended by
22 Act 2013-389 of the 2013 Regular Session (Acts 2013, p. 1501),
23 are amended to read as follows:

24 "Section 3. It shall be unlawful for any dealer,
25 storer, or distributor engaged in or continuing in the
26 business in Randolph County for which the tax is levied to
27 fail or refuse to add to the sales price and collect from the

1 purchaser the amount due on account of the tax herein
2 provided, to refund or offer to refund all or any part of the
3 amount collected or absorbed, or advertise directly, or
4 indirectly, the absorption of the tax or any portion thereof.
5 Any person, firm, corporation, club, or association violating
6 this section shall be subject to a civil penalty of not less
7 than twenty-five dollars (\$25) nor more than five hundred
8 dollars (\$500). Each act in violation of this section shall
9 constitute a separate offense.

10 "(1) The State Department of Revenue shall collect
11 all taxes levied pursuant to this act at the same time and in
12 the same manner as state sales and use taxes are collected.

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

16 "(3) The county shall contract with the State
17 Department of Revenue, to purchase stamps to be affixed. The
18 department may have the same duties relative to the
19 preparation and sale of stamps to evidence the payment of the
20 tax that it has relative to the preparation and sale of stamps
21 under Sections 40-25-1 to 40-25-28, inclusive, Code of Alabama
22 1975.

23 "(4) In accordance with Section 40-25-2(g), Code of
24 Alabama 1975, in the event the aforementioned tobacco stamps
25 are not available for affixing to tobacco products' packages
26 and containers, or by the authority of a duly promulgated
27 regulation eliminating the requirement of affixing county

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

7 "Section 6. (a) The proceeds from the tax
8 authorized, less two percent of the actual amount of
9 collection which shall be retained by the Department of
10 Revenue, shall be distributed to the Randolph County General
11 Fund to be expended within 15 days of receipt as follows:

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

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

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

22 "(4) Ten percent of the proceeds shall be
23 distributed to the Randolph County Equine and Agricultural
24 Association to be used to pursue educational opportunities
25 related to and to promote all types of agriculture in Randolph
26 County and its surrounding area.

1 "(5) Ten percent of the proceeds shall be
2 distributed to the Randolph County Animal Shelter to be used
3 for small animal control on a countywide basis.

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

22 "~~(c) The funds distributed to the Randolph County~~
23 ~~Industrial Development Council shall be expended solely for~~
24 ~~the recruitment of new or the expansion of existing~~
25 ~~industries, including the purchase of industrial sites,~~
26 ~~infrastructure improvements, and other incentives for~~
27 ~~prospective new or existing industries to the end that the~~

1 ~~council may be able to provide jobs for the citizens of the~~
2 ~~area. None of the proceeds shall be used for salaries, but the~~
3 ~~members of the council shall be entitled to reimbursement from~~
4 ~~funds of the council for their actual and necessary expenses~~
5 ~~incurred in the performance of their actual duties. Any~~
6 ~~additional money needed for salaries shall be generated from~~
7 ~~other sources.~~

8 "~~(d)~~ (c) None of the funds distributed to the
9 Randolph County Equine and Agricultural Association ~~shall~~ may
10 be used for salaries, but the members of the board shall be
11 entitled to reimbursement from funds of the association for
12 their actual and necessary expenses incurred in the
13 performance of their actual duties. Any additional monies
14 needed for salaries shall be generated from other sources."

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