

1 HB533
2 167109-1
3 By Representatives Ainsworth, Henry, Farley, Moore (B),
4 Mooney, Williams (P), Fridy, Holmes (M), Wingo, Greer, Wilcox
5 and Butler
6 RFD: Ways and Means Education
7 First Read: 21-APR-15

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8 SYNOPSIS: This bill would amend Sections 2-21-24,
9 2-22-9, 2-23-5, 2-26-15, 8-17-91, 9-13-84,
10 10A-1-4.31, 22-21-24, 22-21-46, 22-27-17,
11 22-30B-2.1, 22-40A-15, 27-4-2, 27-4A-3, 28-3-74,
12 28-3-184, 28-3-200, 28-3-201, 28-3-202, 28-3-203,
13 28-3-204, 28-7-16, 32-2-8, 32-6-5, 32-6-6.1,
14 32-6-49.19, 32-8-6, 33-5-10, 38-4-12, 38-4-12.1,
15 38-4-13, 40-1-31, 40-8-3, 40-12-246.1, 40-12-318,
16 40-17-223, 40-17-360, 40-21-51, 40-21-87,
17 40-21-107, 40-21-123, 40-23-2, 40-23-35, 40-23-50,
18 40-23-61, 40-23-77, 40-23-85, 40-23-108, 40-23-174,
19 40-25-23, and 40-26-20 Code of Alabama 1975, to
20 provide further for the distribution of state tax
21 revenues.

22
23 A BILL
24 TO BE ENTITLED
25 AN ACT
26

1 To amend Sections 2-21-24, 2-22-9, 2-23-5, 2-26-15,
2 8-17-91, 9-13-84, 10A-1-4.31, 22-21-24, 22-21-46, 22-27-17,
3 22-30B-2.1, 22-40A-15, 27-4-2, 27-4A-3, 28-3-74, 28-3-184,
4 28-3-200, 28-3-201, 28-3-202, 28-3-203, 28-3-204, 28-7-16,
5 32-2-8, 32-6-5, 32-6-6.1, 32-6-49.19, 32-8-6, 33-5-10,
6 38-4-12, 38-4-12.1, 38-4-13, 40-1-31, 40-8-3, 40-12-246.1,
7 40-12-318, 40-17-223, 40-17-360, 40-21-51, 40-21-87,
8 40-21-107, 40-21-123, 40-23-2, 40-23-35, 40-23-50, 40-23-61,
9 40-23-77, 40-23-85, 40-23-108, 40-23-174, 40-25-23, and
10 40-26-20 Code of Alabama 1975, to provide further for the
11 distribution of state tax revenues.

12 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

13 Section 1. Sections 2-21-24, 2-22-9, 2-23-5,
14 2-26-15, 8-17-91, 9-13-84, 10A-1-4.31, 22-21-24, 22-21-46,
15 22-27-17, 22-30B-2.1, 22-40A-15, 27-4-2, 27-4A-3, 28-3-74,
16 28-3-184, 28-3-200, 28-3-201, 28-3-202, 28-3-203, 28-3-204,
17 28-7-16, 32-2-8, 32-6-5, 32-6-6.1, 32-6-49.19, 32-8-6,
18 33-5-10, 38-4-12, 38-4-12.1, 38-4-13, 40-1-31, 40-8-3,
19 40-12-246.1, 40-12-318, 40-17-223, 40-17-360, 40-21-51,
20 40-21-87, 40-21-107, 40-21-123, 40-23-2, 40-23-35, 40-23-50,
21 40-23-61, 40-23-77, 40-23-85, 40-23-108, 40-23-174, 40-25-23,
22 and 40-26-20 Code of Alabama 1975, are hereby amended as
23 follows:

24 "§2-21-24.

25 "(a) An inspection fee established by the Board of
26 Agriculture and Industries not to exceed twenty-five cents
27 (\$.25) per ton shall be paid on commercial feeds by every

1 person who distributes the commercial feed in this state,
2 exempting bulk grain; except that:

3 "(1) The inspection fee shall be paid only once on
4 any commercial feed, feed ingredients, customer-formula feeds
5 or parts thereof. Commercial feeds, feed ingredients,
6 customer-formula feeds or parts thereof on which the
7 inspection fee has not been paid by the distributor or
8 previous distributor shall be subject to the inspection fee.

9 "(2) No fee shall be paid on "vertical-integrator
10 feed" or on the ingredient used to manufacture a
11 "vertical-integrator feed." Any services the Department of
12 Agriculture and Industries provides manufacturers of
13 "vertical-integrator feed" in relation to this chapter shall
14 be paid for according to fees established by the board.

15 "(3) In the case of a commercial feed distributed in
16 this state in packages or containers of ten pounds or less, an
17 annual fee established by the Board of Agriculture and
18 Industries not to exceed one hundred dollars (\$100) per
19 product shall be paid to the benefit of the Agricultural Fund
20 in lieu of the inspection fee specified above.

21 "(b) Each person who is liable for the payment of
22 such fee also shall:

23 "(1) File, not later than the last day of January,
24 April, July, and October of each year, a quarterly statement,
25 setting forth the number of net tons of commercial feeds
26 distributed in this state during the preceding calendar
27 quarter. Upon filing the quarterly statement, the person shall

1 pay the inspection fee at the rate stated in subsection (a).
2 Inspection fees which have not been paid to the commissioner
3 within 15 days following the date due shall have a penalty fee
4 of 15 percent (minimum \$15.00) added to the amount due. The
5 assessment of this penalty fee shall not prevent the
6 commissioner from taking other actions as provided in this
7 chapter.

8 "(2) Keep records as may be necessary or required by
9 the commissioner to indicate accurately the tonnage of
10 commercial feed distributed in this state. The commissioner
11 may examine the records to verify statements of tonnage.
12 Failure to make an accurate statement of tonnage or to pay the
13 inspection fee or comply as provided herein shall constitute
14 sufficient cause for the cancellation of the licenses on file
15 for the distributor.

16 "(c) Fees collected pursuant to this section,
17 including license fees collected under Section 2-21-19, shall
18 be deposited to the credit of the ~~Agricultural Fund~~ State
19 General Fund of the State Treasury ~~for the regulatory duties~~
20 ~~of the Department of Agriculture and Industries.~~

21 "(d) Amounts improperly or illegally collected under
22 this chapter as overpayments may be refunded to the person
23 entitled thereto in accordance with Section 2-1-6.

24 "§2-22-9.

25 "(a) There shall be paid to the commissioner for all
26 commercial fertilizer sold in this state for use therein or
27 sold for importation into this state for use therein an

1 inspection fee established by the board not to exceed
2 seventy-five cents (\$.75) per ton; provided, that sales to
3 manufacturers or exchanges between them are hereby exempted.
4 Fees so collected, including permit fees and license fees
5 levied under Sections 2-22-4 and 2-22-5, shall be deposited to
6 the credit of the ~~Agricultural Fund~~ State General Fund of the
7 State Treasury ~~for the regulatory duties of the Department of~~
8 ~~Agriculture and Industries.~~

9 " (b) Every person who sells commercial fertilizer in
10 or for importation into this state for use therein, who is
11 licensed under Section 2-22-5 or where such person is required
12 to procure such a license shall file with the commissioner on
13 forms furnished by the commissioner a monthly statement for
14 the period ending on the last day of each month setting forth
15 thereon the number of tons of each grade of commercial
16 fertilizer sold in or for importation into this state for use
17 therein during such month. The person shall also include on
18 the report any information of the type provided by Section
19 2-22-10 when required to do so pursuant to rules and
20 regulations promulgated by the commissioner with approval of
21 the board. The monthly report of tonnage sales with the amount
22 of inspection fees due thereon shall be due on or before the
23 fifteenth day of the month following the report period. Each
24 such report shall bear a certificate that the amount remitted
25 is correct.

26 "If the tonnage report is not filed and the payment
27 of inspection fee is not made by the twentieth day of the

1 month when due, a collection fee amounting to 10 percent
2 (minimum \$10.00) of the amount may be assessed against the
3 licensee, and the amount of fees due and unpaid shall
4 constitute a debt and become the basis of a judgment against
5 the licensee.

6 "(c) When more than one person is involved in the
7 sale, importation or distribution of a commercial fertilizer,
8 the person who sells the fertilizer to a nonlicensee for
9 resale or use shall be responsible for reporting the tonnage
10 and paying the inspection fee, unless the report and payment
11 was previously made by another licensee.

12 "(d) The inspection fee levied under subsection (a)
13 of this section, the permit fee required by Section 2-22-4 and
14 the license fee levied under Section 2-22-5 shall be paid by
15 cooperative marketing and purchasing associations, and the
16 exemptions allowed such organizations pursuant to Section
17 2-10-105 or any other exemption statute shall not relieve such
18 associations from the payment of such fees.

19 "(e) Amounts improperly or illegally collected under
20 the provisions of this chapter as overpayments may be refunded
21 to the person entitled thereto in accordance with Section
22 2-1-6.

23 "(f) The commissioner, or his or her agents or
24 employees may examine, review, and audit the sales records of
25 every person required to remit to the commissioner the
26 inspection fee levied under subsection (a) to verify and
27 determine the accuracy of the amounts remitted monthly as

1 inspection fees and the amount due for a license as required
2 by Section 2-22-5. Every such person shall maintain records as
3 will indicate accurately the tonnage of commercial fertilizer
4 upon which inspection fees are due.

5 "§2-23-5.

6 "(a) Each manufacturer or distributor of
7 agricultural liming materials shall report monthly to the
8 commissioner, at the end of each month, on forms provided by
9 the commissioner, his or her gross sales in tons of such
10 materials sold in the State of Alabama for that month
11 accompanied by a per ton inspection fee based on tons sold
12 during such month. The exact amount of the per ton inspection
13 fee shall be established by the Board of Agriculture and
14 Industries not to exceed twenty-five cents (\$.25) per ton. In
15 the case of a distributor's being the agent for a manufacturer
16 at one or more locations, it is the intent of this law that
17 such sales be reported only once and that the fee assessed
18 therewith be paid only once on the same brand or type of
19 agricultural liming material or product. The monthly sales
20 report of tonnage and the inspection fee due thereon shall be
21 due and payable to the commissioner on or before the twentieth
22 day of each month, which report and payment shall cover the
23 tonnage of agricultural liming material sold or distributed in
24 Alabama during the preceding month. Each remittance shall be
25 accompanied by a certificate stating that the amount remitted
26 is correct.

1 "(b) If the tonnage report is not filed and payment
2 of the inspection fee is not made by the twentieth day of the
3 month, a collection fee of 10 percent of the amount shall be
4 assessed against the manufacturer or distributor as a
5 delinquent penalty.

6 "(c) When more than one person is involved in the
7 sale, importation or distribution of agricultural liming
8 materials, the first manufacturer or distributor who sells
9 such material in Alabama shall be responsible for reporting
10 the tonnage and paying the inspection fee in keeping with the
11 intent of this section that the inspection fee levied
12 hereunder shall be paid only once on the same brand or type of
13 agricultural liming materials. The inspection fee shall be
14 paid by cooperative marketing and purchasing associations, and
15 the exemptions allowed such organizations pursuant to Section
16 2-10-105 or any other exemption statute shall not relieve such
17 associations from payment of such fees.

18 "(d) Amounts improperly or illegally collected under
19 the provisions of this section as overpayments may be refunded
20 to the person entitled thereto in accordance with Section
21 2-1-6.

22 "(e) The commissioner or his or her agents or
23 employees shall have the right to examine, review, and audit
24 sales records of every person required to remit to the
25 commissioner the inspection fee levied under this section to
26 verify and determine the accuracy of amounts remitted monthly
27 as inspection fees.

1 "(f) Every manufacturer or distributor of
2 agricultural liming materials shall maintain records which
3 will indicate accurately the tonnage of such materials sold in
4 Alabama for a period of not less than two years.

5 "(g) Inspection fees collected under this section by
6 the commissioner, including permit fees collected under
7 Section 2-23-3, shall be deposited to the credit of the
8 ~~Agricultural Fund~~ State General Fund of the State Treasury ~~to~~
9 ~~be used and expended for the performance of the regulatory~~
10 ~~duties required for the administration and enforcement of the~~
11 ~~provisions of this chapter.~~

12 "§2-26-15.

13 (a) The Board of Agriculture and Industries may
14 adopt seed inspection fees. The department shall administer
15 the inspection fees, prescribe and furnish forms, and require
16 the filing of reports necessary for the payment of the
17 inspection fees. The department may inspect the record of any
18 person who sells or distributes seed for sale during the
19 normal hours of business operation as it deems necessary.

20 (b) All fees collected under this section shall be
21 deposited into the ~~Agricultural Fund~~ State General Fund in the
22 State Treasury. ~~The commissioner may expend revenue raised by~~
23 ~~this section for the support of the Alabama State Seed~~
24 ~~Laboratory.~~

25 (c) Every person who sells or distributes seed for
26 sale, whether in bulk or in containers, within the state or

1 into the state for planting purposes, shall be assessed a seed
2 inspection fee as established by the board.

3 (d) Every person who sells or distributes seed for
4 sale shall do all of the following:

5 (1) Pay an inspection fee on the total number of
6 pounds of seed sold within or into the state. Payment of the
7 seed inspection fees shall be the responsibility of the person
8 initiating the first sale of seed within or into the state.

9 (2) Maintain records, as required by the department,
10 that accurately reflect the total pounds of seed subject to
11 the fees that are handled, sold or offered for sale, or
12 distributed for sale.

13 (3) File quarterly reports on forms provided or
14 approved by the department, covering the total pounds of all
15 sales of seed subject to the fee and sold during the preceding
16 quarter. The reports and fees due shall be filed with the
17 department no later than 30 days following the end of each
18 calendar quarter.

19 (e) A person who sells or distributes seed for sale
20 who does not file the quarterly report by the due date shall
21 pay a penalty fee as provided by the regulations of the
22 department. The penalty fee shall be waived if the seedsman
23 obtains prior written approval from the department for a late
24 filing and complies with the late filing requirements.

25 (f) The commissioner may suspend the permit or seek
26 any remedy provided in Section 2-26-13, against any person
27 subject to this section.

1 (g) The Board of Agriculture and Industries shall
2 review the fee schedule and administration of the seed
3 inspection fee program and shall make recommendations for its
4 renewal or renewal with revisions by the board meeting date
5 immediately prior to the convening of the regular session of
6 the Legislature in the fourth year of the quadrennium. Any
7 change in the fee schedule or the administration of the seed
8 inspection program shall be adopted by rule pursuant to the
9 Alabama Administrative Procedure Act.

10 "§8-17-91.

11 "(a) The proceeds from the permit fees, inspection
12 fees, and penalties, if any, collected by the Commissioner of
13 Agriculture and Industries pursuant to the provisions of this
14 division shall be paid into the State Treasury and distributed
15 by the State Treasurer as follows:

16 "(1) An amount equal to five percent or no less than
17 \$175,000, whichever is greater, of the proceeds received each
18 month shall accrue to the credit of, and be deposited in, the
19 ~~Agricultural Fund~~ State General Fund; and

20 "(2) The balance of the proceeds shall be
21 distributed as follows:

22 "a. 13.87 percent of the balance of the proceeds
23 shall be distributed equally among each of the 67 counties of
24 the state monthly. Such funds shall be used by the counties
25 for the following purpose:

26 "When the use is by a county, such use shall be for
27 the construction, including draining, grading, basing, paving,

1 signing, and erosion items, of certain high density unpaved
2 roads as herein provided and for the construction or
3 reconstruction of bridges on such high density roads. The use
4 may also be for the reconstruction, resurfacing, restoration,
5 and rehabilitation of the paved county roads and bridges or
6 bridge replacement on the county road system. The use may also
7 be for the construction, including draining, grading, basing,
8 and paving of certain unpaved roads, and reconstruction of
9 certain paved roads accessing certain public and private
10 recreational facilities and areas.

11 "There is hereby created a committee to be referred
12 to as the Secondary Road Committee comprised of two county
13 engineers appointed by the Director of the State Department of
14 Transportation, two county commission members appointed by the
15 Governor, and the Chief of the Bureau of Secondary Roads. The
16 committee members shall serve at the pleasure of the
17 appointing authority. The committee shall elect one of its
18 members to serve as chairman. A quorum of the committee shall
19 consist of no less than three members. Committee members shall
20 serve without compensation.

21 "The Secondary Road Committee shall develop and
22 publish criteria for the designation of high density roads and
23 bridges and for the designation of eligible recreational
24 access roads. The committee may in its discretion provide
25 different criteria for counties according to population,
26 topography, and road mileage. The committee shall also develop
27 and publish minimum design standards, including allowable cost

1 items, for the construction, reconstruction, surfacing,
2 resurfacing, restoration, and rehabilitation of such high
3 density roads and bridges and recreational access roads.
4 Criteria and standards developed by the committee shall be
5 published by distributing printed copies thereof to the
6 chairman of each county commission in Alabama no later than 90
7 days after May 1, 1984. The committee may from time to time
8 amend the criteria and standards developed provided that at
9 least 60 days' notice is provided in writing to the chairman
10 of each county commission before the effective date of such
11 amendment. The State Department of Transportation shall
12 provide all supplies and clerical help necessary for the
13 committee to execute its responsibilities.

14 "County commissions are hereby required to submit
15 all plans for the use of such proceeds to the Director of the
16 State Department of Transportation or his designee for
17 approval. The Director of the State Department of
18 Transportation or his designee shall review all plans and
19 approve them or disapprove them, based on the criteria and
20 standards developed by the committee.

21 "The funds distributed to the counties under this
22 subsection shall not be commingled with other funds of the
23 county except the counties' portion of the auto license tax
24 distributed under Section 40-12-270(a)(1), as amended and
25 shall be kept and disbursed by such county from a special fund
26 only for the purposes hereinabove provided.

1 "The provisions of this section notwithstanding, any
2 county may at any time deposit all or any portion of such
3 proceeds into the county's special RRR Fund as provided for in
4 Section 40-17-224, and may use the proceeds so deposited for
5 any purpose authorized under said section.

6 "b. \$408,981 shall be allocated to the State
7 Department of Transportation monthly and deposited in the
8 State Treasury to the credit of the Public Road and Bridge
9 Fund. Such funds are hereby appropriated to the State
10 Department of Transportation to be used to match federal aid
11 discretionary funds that may from time to time become
12 available to the State Department of Transportation. In the
13 event that in any fiscal year other State Department of
14 Transportation funds are insufficient to match the
15 department's regular federal aid apportionment, then at the
16 Director State Department of Transportation's recommendation
17 and approval by the Governor funds appropriated under this
18 subsection may be used to match said federal aid
19 apportionment.

20 "c. 2.76 percent of the balance of the proceeds
21 shall be allocated among the incorporated municipalities of
22 the state as follows:

23 "1. A portion of the municipalities' share of the
24 balance of the proceeds that is equal to 45.45 percent of the
25 municipalities' share of the balance of the proceeds shall be
26 allocated equally among the 67 counties of the state.

1 "2. The entire residue of the municipalities' share
2 of the balance of the proceeds being an amount equal to 54.55
3 percent of the municipalities' share of the balance of the
4 proceeds shall be allocated among the 67 counties of the state
5 on the basis of the ratio of the population of each such
6 county to the total population of the state according to the
7 then next preceding federal decennial census, or any special
8 federal census heretofore held in any county subsequent to the
9 effective date of the 1980 federal decennial census.

10 "3. The amount so allocated or apportioned to each
11 county shall be distributed among the municipalities in the
12 county with respect to which the allocation or apportionment
13 is made, each such distribution among the said municipalities
14 to be on the basis of the ratio of the population of each such
15 municipality to the total population of all municipalities in
16 the applicable county according to the then next preceding
17 federal decennial census.

18 "4. The population of any municipality incorporated
19 subsequent to the taking of the then next preceding federal
20 decennial census shall be deemed to be the population shown by
21 the census for that municipality taken pursuant to the
22 requirements of Section 11-41-4. Any municipality incorporated
23 after September, 1983, shall not participate in the
24 distribution provided for in this section until the fiscal
25 year next succeeding the fiscal year during which it is
26 incorporated, the first distribution to such municipality to
27 be made in respect of receipts of the inspection fee by the

1 state during October of the fiscal year next succeeding the
2 said incorporation.

3 "5. Use of the inspection fee by a municipality
4 shall be for transportation planning, the construction,
5 reconstruction, maintenance, widening, alteration, and
6 improvement of public roads, bridges, streets, and other
7 public ways, including payment of the principal of and
8 interest on any securities at any time issued by the
9 municipality pursuant to law for the payment of which any part
10 of the net tax proceeds were or may be lawfully pledged;
11 provided, that no part of the balance of the proceeds referred
12 to in this section shall be expended contrary to the
13 provisions of the Constitution; and provided further, that
14 funds distributed to municipalities under the provisions of
15 this division shall not be commingled with other funds of the
16 municipality, except the municipalities' portion of the
17 highway gasoline tax, and shall be kept and disbursed by such
18 municipality from a special fund only for the purposes
19 hereinabove provided.

20 "d. An additional five percent of the balance each
21 month computed after deducting the distributions in paragraphs
22 a. and c. shall accrue to the credit of, and be deposited in,
23 the ~~Agricultural Fund~~ State General Fund.

24 "e. The balance of the proceeds after a., b., c.,
25 and d. above have been distributed monthly shall accrue to the
26 credit of and be deposited in the Public Road and Bridge Fund.

1 "(b) In the event of the collection hereunder from
2 any person of an amount in excess of the amount of all permit
3 fees, inspection fees, or penalties properly and lawfully
4 required to be paid by such person, such person may apply to
5 the Commissioner of Agriculture and Industries for a refund of
6 the amount of such overpayment. If such application for refund
7 is approved in whole or in part by the commissioner, the
8 commissioner shall submit to the state Comptroller a
9 statement, approved by the state Attorney General, setting
10 forth the amount determined to have been overpaid and the date
11 of the overpayment. The state Comptroller shall then draw his
12 warrant in favor of the person making such overpayment upon
13 the State Treasurer for the amount specified in the said
14 statement, and such amount shall be paid out of current
15 months' collections before any distribution is made under
16 subsection (a) of this section.

17 "(c) The application for refund provided for in this
18 section must be filed with the Commissioner of Agriculture and
19 Industries within 12 calendar months from the date upon which
20 the overpayment was made, and no amount shall be refunded
21 unless the application therefor is filed within the time
22 prescribed herein.

23 "(d) The Department of Agriculture and Industries
24 shall have authority to make and issue rules and regulations
25 relating to the procedure to be followed in filing an
26 application for a refund and for payment of any refund made
27 under this section.

1 "§9-13-84.

2 "The taxes imposed by this article, and any other
3 taxes imposed on the severance of forest products, shall be
4 due and payable quarterly to the State Department of Revenue
5 and shall, when collected, be paid by such department into the
6 State Treasury and credited to the State General Fund. ~~When so~~
7 ~~paid into the State Treasury, all such taxes shall be credited~~
8 ~~by the Treasurer to a special fund which~~ There is hereby
9 created ~~and a fund~~ which shall be known as the Special State
10 Forestry Fund of the State of Alabama, which fund shall be
11 disbursed under the supervision of the State Forester, subject
12 to the restrictions embodied in this article, for the purpose
13 of carrying out the statewide forestry program as provided by
14 law and for no other or different purposes. ~~Not less than 85~~
15 ~~percent of the taxes collected under and by virtue of this~~
16 ~~article shall be expended for forest protection. No portion of~~
17 ~~such fund shall revert to the General Fund of the state at the~~
18 ~~end of any fiscal year, and any surplus shall be allowed to~~
19 ~~accumulate from year to year and be disbursed as exigencies of~~
20 ~~the statewide forestry program may require.~~

21 ~~"There is hereby continuously appropriated the~~
22 ~~receipts from the taxes levied in this article to the State~~
23 ~~Forestry Commission for the use of the State Forestry~~
24 ~~Commission.~~ Such amount of money as shall be appropriated for
25 each fiscal year by the Legislature to the Department of
26 Revenue with which to pay the salaries, the cost of operation
27 and the management of the said department shall be deducted,

1 as a first charge thereon, from the taxes collected under and
 2 pursuant to said article; provided, however, that the
 3 expenditure of said sum so appropriated shall be budgeted and
 4 allotted pursuant to Article 4 of Chapter 4, Title 41 and
 5 limited to the amount appropriated to defray the expenses of
 6 operating said department for each fiscal year; ~~provided~~
 7 ~~further, however, that for the fiscal years ending September~~
 8 ~~30, 1989, and September 30, 1990, the portion of the receipts~~
 9 ~~allocated to the Forestry Commission is hereby appropriated~~
 10 ~~for use in their fire control program.~~

11 "§10A-1-4.31.

12 "(a) The judge of probate or the Secretary of State,
 13 as the case may be, shall collect the following fees when the
 14 filing instruments described in this title are delivered to
 15 him or her for filing:

	FEE FOR STATE OF	FEE FOR THE JUDGE
FILING INSTRUMENT	ALABAMA	OF PROBATE
(1) Certificate of for- mation and restated cer- tificate of formation	\$100	\$50
(2) Amendment to certif- icate of formation	\$50	\$25
(3) Name reservations		
A. less than 24 hours	\$25	No fee
B. 24 hours or more	\$10	No fee

1	(4) Certificate of ter-		
2	mination	\$100	\$50
3	(5) Certificate of		
4	merger; articles of		
5	consolidation or share		
6	exchange	\$100	\$50
7	(6) Foreign entity reg-		
8	istration including		
9	registration of foreign		
10	limited liability part-		
11	nership	\$150	No fee
12	(7) Certificate of exis-		
13	tence		
14	A. Less than 24 hours	\$25	No fee
15	B. 24 hours or more	\$10	No fee
16	(8) Registered limited		
17	liability partnership		
18	registration	\$100	\$50
19	(9) Registered limited		
20	liability partnership		
21	annual report	\$100	No fee
22	(10) Partnership state-		
23	ment (filing or certi-		
24	fying)	\$25	\$25
25	(11) Any other filing	\$25	\$25

1 instrument required or
2 permitted to be filed
3 under this title

4 "(b) When appropriate, two checks shall accompany a
5 filing instrument delivered to the judge of probate or the
6 Secretary of State for filing, one payable to the judge of
7 probate for all charges for the judge of probate, and one
8 payable to the State of Alabama covering all charges for the
9 Secretary of State. In the case of any filing instrument
10 delivered for filing to the judge of probate accompanied by a
11 check for the charges for the Secretary of State, the check
12 for the Secretary of State shall be forwarded by the judge of
13 probate to the Secretary of State. In the case of any filing
14 instrument delivered for filing to the Secretary of State
15 accompanied by a check for the judge of probate, the check for
16 the judge of probate shall be forwarded by the Secretary of
17 State to the judge of probate.

18 "(c) There is hereby established in the State
19 Treasury a fund to be known and designated as the Secretary of
20 State Entity Fund. ~~All funds, fees, charges, costs, and~~
21 ~~collections accruing to or collected by the Secretary of State~~
22 ~~under the foregoing provisions of this section or any other~~
23 ~~fees collected by the Secretary of State relating to entities~~
24 ~~shall be deposited into the State Treasury to the credit of~~

1 ~~the Secretary of State Entity Fund except as so provided in~~
2 ~~subsection (e).~~

3 "(d) All funds now or hereafter deposited in the
4 State Treasury to the credit of the Secretary of State Entity
5 Fund shall not be expended for any purpose whatsoever unless
6 the same shall have been allotted and budgeted in accordance
7 with the provisions of Article 4 of Chapter 4 of Title 41, and
8 only in the amounts and for the purposes provided by the
9 Legislature in the general appropriation bill or this section.

10 "(e) ~~Seventy percent of~~ All funds collected by the
11 Secretary of State in relation to entities during the fiscal
12 year shall be deposited to the credit of the State General
13 Fund.

14 "(f) The fees herein imposed for the office of the
15 judge of probate shall be charged and paid into the
16 appropriate county treasury or to the judge of probate as may
17 be authorized or required by law.

18 "(g) The Secretary of State shall collect the
19 following fees for copying and certifying the copy of any
20 filing instrument relating to a domestic or foreign entity:

21 "(1) One dollar fifty cents (\$1.50) a page for
22 copying; and

23 "(2) Five dollars (\$5) for the certificate.

24 "(h) The judge of probate shall collect the
25 following fees for copying and certifying the copy of any
26 filing instrument relating to an entity:

1 "(1) One dollar fifty cents (\$1.50) a page for
2 copying; and

3 "(2) Five dollars (\$5) for the certificate.

4 "(i) For requests of immediate expedition of
5 documents to be obtained in less than 24 hours, other than
6 name reservations and certificates of existence, by the
7 Secretary of State regarding document filings, certifications,
8 and certificates in addition to required fees, a one hundred
9 dollar (\$100) surcharge shall be imposed.

10 "\$22-21-24.

11 "The application for a license to operate a hospital
12 other than an assisted living facility or a specialty care
13 assisted living facility rising to the level of intermediate
14 care shall be accompanied by a standard fee of two hundred
15 dollars (\$200), plus a fee of five dollars (\$5) per bed for
16 each bed over 10 beds to be licensed in accordance with
17 regulations promulgated under Section 22-21-28. Increase in a
18 hospital's bed capacity during the calendar year is assessed
19 at the standard fee of two hundred dollars (\$200) plus five
20 dollars (\$5) each for the net gain in beds. The initial
21 licensure fee and subsequent annual licensure renewal fee for
22 an assisted living facility and for a specialty care assisted
23 living facility rising to the level of intermediate care shall
24 be two hundred dollars (\$200) plus fifteen dollars (\$15) for
25 each bed. A license renewal application for any hospital, as
26 defined by this article, which is not received by the
27 expiration date in a properly completed form and accompanied

1 by the appropriate renewal fee shall be subject to a late
2 penalty equal to two hundred fifty dollars (\$250) or 100
3 percent of the renewal fee, whichever is greater. No fee shall
4 be refunded. All fees received by the State Board of Health
5 under the provision of this article shall be paid into the
6 State Treasury to the credit of the ~~State Board of Health and~~
7 ~~shall be used for carrying out the provisions of this article~~
8 State General Fund. A license granted under this article
9 shall expire on December 31 of the year in which it was
10 granted. A license certificate shall be on a form prescribed
11 by the department, and shall be posted in a conspicuous place
12 on the licensed premises. Licenses shall not be transferable
13 or assignable and shall be granted only for the premises named
14 in the application. Licenses may be renewed from year to year
15 upon application, investigation, and payment of the required
16 license fee, as in the case of procurement of the original
17 license. ~~All fees collected under this article are hereby~~
18 ~~appropriated for expenditure by the State Health Department.~~
19 All hospitals which are accredited by the joint commission on
20 accreditation of hospitals shall be deemed by the State Health
21 Department to be licensable without further inspection or
22 survey by the personnel of the State Department of Health.
23 Further accreditation by the joint commission on accreditation
24 of hospitals shall in no way relieve that hospital of the
25 responsibility of applying for licensure and remitting the
26 appropriate licensure fee as specified in this article.

27 "§22-21-46.

1 "There is established a separate special revenue
2 trust fund in the State Treasury to be known as the Department
3 of Public Health Plan Review Fund. All receipts received by
4 the State Board of Health or the Department of Public Health
5 for whatever purpose pursuant to this article shall be
6 deposited in ~~this fund. The receipts shall be disbursed only~~
7 ~~by warrant of the state Comptroller upon the State Treasury,~~
8 ~~upon itemized vouchers approved by the State Health Officer or~~
9 ~~his or her designee; provided that no funds shall be withdrawn~~
10 ~~or expended except as budgeted and allotted according to the~~
11 ~~provisions of Sections 41-4-80 to 41-4-96, inclusive, and only~~
12 ~~in amounts as stipulated in the general appropriations act or~~
13 ~~other appropriation acts~~ State General Fund.

14 "§22-27-17.

15 "(a) Beginning on October 1, 2008, the following
16 disposal fees are levied upon generators of solid waste who
17 dispose of solid waste at solid waste management facilities
18 permitted by the department subject to this chapter, which
19 shall be collected in accordance with subsection (b):

20 "(1) One dollar (\$1) per ton for all waste disposed
21 of in a municipal solid waste landfill.

22 "(2) One dollar (\$1) per ton or twenty-five cents
23 (\$0.25) per cubic yard for all waste disposed of in public
24 industrial landfills, construction and demolition landfills,
25 non-municipal solid waste incinerators, or composting
26 facilities, which receive waste not generated by the
27 permittee.

1 "(3) Twenty-five cents (\$0.25) per cubic yard for
2 all waste disposed of in a private solid waste management
3 facility, not to exceed one thousand dollars (\$1,000) per
4 calendar year.

5 "(4) Regulated solid waste that may be approved by
6 the department as alternate cover materials in landfills shall
7 be assessed the disposal fees applicable in subdivisions (1)
8 and (2).

9 "(5) Regulated solid waste received from
10 out-of-state for disposal at public solid waste facilities
11 permitted by the department shall be assessed the same
12 disposal fees applicable in subdivisions (1) and (2), to be
13 collected by the operator of the solid waste facility and
14 remitted in accordance with subsection (b).

15 "(b) Unless exempted under subsection (f), operators
16 of permitted solid waste disposal facilities shall assess the
17 disposal fees levied in subsection (a) on generators of all
18 waste as the waste is delivered to solid waste facilities and
19 shall collect and remit the disposal fees on all wastes
20 received at the facility to the Department of Revenue on a
21 quarterly basis not later than the 20th day of January, April,
22 July, and October. Any sums collected from a generator that
23 purports to be collected due to this section shall be paid to
24 the Department of Revenue. The owner or operator shall certify
25 to the Department of Revenue the volumes of solid waste
26 received for disposal. The Department of Revenue may retain
27 one percent of the solid waste fees collected as an

1 administrative collection allowance. All owners and operators
2 collecting the solid waste fee established in this section may
3 retain four percent of the total solid waste fees collected at
4 their facility as an administrative collection allowance.

5 "(c) The Department of Revenue shall transfer each
6 month all funds collected from this section less its
7 administrative collection allowance ~~as follows:~~ to the State
8 General Fund.

9 ~~"(1) Twenty-five percent of fees collected shall be~~
10 ~~paid to the State Treasury to the credit of the Alabama~~
11 ~~Recycling Fund (ARF), which is hereby created, to be used by~~
12 ~~the department exclusively to provide grants to local~~
13 ~~governments, authorities, and nonprofit organizations for use~~
14 ~~in developing, implementing, and enhancing local recycling,~~
15 ~~reuse and waste minimization projects and programs. Such~~
16 ~~grants shall be awarded annually by the department in~~
17 ~~accordance with rules adopted pursuant to this article. The~~
18 ~~ARF is authorized to receive funding from other sources~~
19 ~~including interest generated by the fund, grants, allotments,~~
20 ~~and contributions whether public or private.~~

21 ~~"(2) Twenty-five percent of the fees collected shall~~
22 ~~be paid to the State Treasury to the credit of the Solid Waste~~
23 ~~Fund (SWF), which is hereby created, to be used by the~~
24 ~~department to pay the costs of remediation, abatement,~~
25 ~~removal, or other actions related to the closure of~~
26 ~~unauthorized dumps and landfills, including, but not limited~~
27 ~~to, equipment, labor, supplies, materials, and professional~~

1 ~~services. The funds shall be disbursed according to rules~~
2 ~~adopted by the department and shall be carried out in~~
3 ~~accordance with any applicable state contracting requirements.~~
4 ~~The SWF is authorized to receive funding from other sources~~
5 ~~including interest generated by the fund, grants, allotments,~~
6 ~~and contributions, whether public or private.~~

7 ~~"(3) Forty-five percent of the fees collected shall~~
8 ~~be paid to the State Treasury to the credit of the Alabama~~
9 ~~Department of Environmental Management to be used exclusively~~
10 ~~to pay the costs of performing its duties under this article~~
11 ~~and to fund educational programs administered by the~~
12 ~~department on solid waste management, waste minimization, and~~
13 ~~recycling.~~

14 ~~"(d) Where operators of solid waste facilities have~~
15 ~~entered into fixed-price contracts for disposal of solid waste~~
16 ~~prior to April 15, 2008, the disposal fee collected by the~~
17 ~~solid waste facilities pursuant to subsection (b) shall not be~~
18 ~~considered part of the contract price for disposal.~~

19 ~~"(e) A waste hauler who has entered into a contract~~
20 ~~for transportation and disposal of solid waste which is in~~
21 ~~effect on April 15, 2008, may recover amounts paid as a~~
22 ~~disposal fee pursuant to subsection (a) from the entity with~~
23 ~~whom the waste hauler has contracted under the procedure set~~
24 ~~out herein.~~

25 ~~"(1) On September 1, 2008, and each September 1~~
26 ~~thereafter during the term of the contract, the waste hauler~~
27 ~~shall report to the entity with whom it has contracted the~~

1 total tonnage transported under the terms of the contract in
2 the previous three-month period or, at the option of the waste
3 hauler, the previous 12-month period.

4 "(2) The amount reported pursuant to subdivision (1)
5 shall be converted into a monthly average tonnage, and the
6 waste hauler may thereafter collect from the entity an amount
7 equal to the average tonnage amount transported multiplied by
8 the monthly disposal fee paid by the waste hauler pursuant to
9 subsection (a).

10 "(3) Effective October 1, 2008, the rates assessed
11 to each customer serviced pursuant to the contract shall be
12 adjusted in an amount equal to each customer's share of the
13 amount paid to the waste hauler pursuant to subdivision (2).

14 "(4) This subsection shall only apply to contracts
15 in effect on April 15, 2008, and shall not apply to the
16 renewal of an existing contract or to a contract executed on
17 or after April 15, 2008.

18 "(f) The following persons are exempt from payment
19 of fees required by this article:

20 "(1) Operators of industrial boilers, furnaces, and
21 other processing equipment that burn solid waste generated on
22 site for the purpose of fuel replacement or energy recovery
23 and which are permitted by the department or by a local air
24 pollution control agency.

25 "(2) Operators of composting facilities which are
26 owned by the Alabama Department of Corrections and which
27 receive only wastes generated by Alabama Department of

1 Corrections facilities and institutions or those composting
2 facilities otherwise exempt from permitting as provided in
3 rules promulgated by the department.

4 "(3) Operators of industrial boilers, furnaces, and
5 other processing equipment that burn scrap tires for the
6 purpose of fuel replacement or energy recovery and are
7 registered with the department as provided in rules
8 promulgated by the department.

9 "(4) Scrap tire processors who receive and process
10 scrap tires and who are permitted by or registered with the
11 department as provided in rules promulgated by the department,
12 except that a solid waste disposal facility permitted as a
13 scrap tire processor shall collect the fee on all waste
14 disposed of in its landfill.

15 "(g) The department or the Department of Revenue may
16 review or audit all records of wastes received for disposal at
17 each solid waste disposal facility to determine compliance
18 with this article. Further, the Department of Revenue shall
19 perform the following duties:

20 "(1) Collect and administer the fees imposed in this
21 chapter in accordance with Chapter 2A of Title 40.

22 "(2) Impose appropriate interest on any disposal
23 fees paid after the due date in accordance with Section
24 40-1-44.

25 "(3) Promulgate and enforce rules to effectuate the
26 reporting, collection, and payment of disposal fees

1 established by this article. All rules promulgated shall have
2 the same force and effect of law.

3 "(4) Share information, data, reports, or
4 documentation related to the collection and administration of
5 the disposal fees imposed by this article with the department
6 for the purpose of administering this article, notwithstanding
7 any provisions of law requiring confidentiality.

8 ~~"(h) All fees, interest, or other income distributed~~
9 ~~under this section shall only be used for the purposes~~
10 ~~specified in this chapter. Any unexpended funds during a~~
11 ~~budget year shall be carried over to the subsequent budget~~
12 ~~year and added to the subsequent year's distribution.~~

13 ~~"(i) (h)~~ The department shall, on or before January
14 20, 2011, and biennially thereafter, transmit a report to the
15 Alabama Environmental Management Commission, the Legislature,
16 and the Governor concerning the implementation of this article
17 for the preceding two fiscal years. Each biennial report shall
18 include the following information:

19 "(1) The amount of solid waste disposed of at solid
20 waste facilities in the state.

21 "(2) The amount of disposal fees collected under
22 this article.

23 ~~"(3) How funds generated by this article were~~
24 ~~expended for the previous fiscal years.~~

25 ~~"(4) (3)~~ The activities and accomplishments of the
26 department in implementing this article.

27 "§22-30B-2.1.

1 "(a) There is hereby provided to all counties having
2 less than 25,000 population and wherein on April 17, 1990, a
3 commercial site for the disposal of hazardous waste or
4 hazardous substances is located, an annual payment of two and
5 one-half percent of the gross receipts generated by Section
6 22-30B-2 as provided herein over those fees in existence on
7 October 1, 1989.

8 "(b) Any county identified in subsection (a) is
9 hereby guaranteed an amount not to exceed the lesser of
10 \$4,200,000.00 or 100 percent of the receipts to the state paid
11 on wastes or substances disposed of in the county. In
12 determining whether a county is entitled to receive benefit of
13 all or any portion of the guarantee herein made, there shall
14 be charged against such county all receipts which it receives
15 pursuant to this chapter and Alabama Act 83-480, 1983 Regular
16 Session, as amended, or other applicable local act.

17 "(c) Determination of entitlement to the guarantee
18 shall be made quarterly by the Governor or his or her designee
19 not later than 45 days following the end of each quarter of
20 the state's fiscal year. Such a determination shall be the
21 difference in those fees payable to the county under this
22 chapter and Alabama Act 83-480, as amended, and any other
23 applicable local act for the three-month period ending the
24 previous quarter as compared to the applicable guarantee
25 amount of \$1,050,000.00 per quarter.

26 "(d) In the event the guarantee provided in
27 subsection (b) is required to be exercised, the Department of

1 Revenue shall, within 10 days of notification from the
2 Governor or his or her designee, certify to the State Finance
3 Director that an appropriate amount as determined in
4 subsection (c) from the first receipts generated by Act 90-326
5 in each quarter of the fiscal year shall be paid to the
6 appropriate county commission. The State Finance Director is
7 hereby authorized to cause to be paid from current state
8 revenues generated by Act 90-326, an amount which shall be
9 paid as a reduction of current fiscal year revenues to the
10 state, which payment shall not in any event exceed an amount
11 equal to the total current fiscal year revenues generated by
12 Act 90-326 and paid into the State Treasury. The county
13 commission shall, within 10 days of receipt of the funds,
14 disburse the funds according to Alabama Act 83-480, as
15 amended, or other applicable general or local laws.

16 "(e) In the event that, receipts to any county do
17 not reach \$4,200,000.00 and such receipts are supplemented by
18 revenue which would have accrued to the State General Fund in
19 order to reach the guaranteed level of \$4,200,000.00, the
20 county, beginning October 1, 1992, shall reimburse the State
21 General Fund for any such revenue received by the county in
22 those fiscal years in which the receipts to that county exceed
23 \$4,200,000.00 by the amount that such receipts exceed
24 \$4,200,000.00 until the State General Fund shall have been
25 reimbursed in full.

1 "(f) Notwithstanding any provision of law to the
2 contrary, revenues generated pursuant to Section 22-30B-2(1)
3 and (2) shall be distributed as follows:

4 "(1) Twenty-five percent to each county having a
5 commercial site for the disposal of hazardous waste or
6 hazardous substances.

7 "(2) Seventy-five percent to the State General Fund
8 ~~with the first four hundred fifty thousand dollars (\$450,000)~~
9 ~~each year earmarked for appropriation to the Department of~~
10 ~~Environmental Management. It is the intent of the Legislature~~
11 ~~that funding for the department provided in this subsection be~~
12 ~~additional funding and shall not reduce any other~~
13 ~~appropriations from the State General Fund.~~

14 "\$22-40A-15.

15 "The net proceeds of the scrap tire environmental
16 fee levied by Section 22-40A-14 shall be distributed ~~as~~
17 ~~follows:~~ to the State General Fund.

18 "~~(1) To pay the costs of remediation, abatement,~~
19 ~~removal, or other remedial action within the range of 45~~
20 ~~percent to 75 percent of monies deposited to the Scrap Tire~~
21 ~~Fund during the previous budget year, including equipment,~~
22 ~~labor, supplies, and materials related to tire stockpiles~~
23 ~~throughout the state, including all approved costs incurred by~~
24 ~~other public agencies involved in these activities by contract~~
25 ~~with the department.~~

26 "~~(2) To pay the costs of the department associated~~
27 ~~with the development and enforcement of regulations, not to~~

1 ~~exceed 20 percent of monies deposited to the Scrap Tire Fund~~
2 ~~during the previous budget year, including personnel,~~
3 ~~training, materials, and equipment relating to administration~~
4 ~~of this chapter and for the training of enforcement personnel~~
5 ~~within the department, county, and other governmental~~
6 ~~organizations. Funds not expended by the department during a~~
7 ~~budget year shall be returned to the Scrap Tire Fund not later~~
8 ~~than January 1 following the end of the budget year.~~

9 ~~"(3) To administer a program, within the range of~~
10 ~~zero percent to 20 percent of monies deposited to the Scrap~~
11 ~~Tire Fund during the previous budget year, directed at~~
12 ~~statewide educational and technical seminars for the public or~~
13 ~~regulated communities, or both, coordination of state and~~
14 ~~federal agencies for promoting and developing markets, and~~
15 ~~technical assistance from the scrap tire staff of the~~
16 ~~department related to reuse and market development. The~~
17 ~~department shall maintain an on-line directory of alternatives~~
18 ~~to the landfill disposal of scrap tires or processed tire~~
19 ~~material. The department or its successor organization shall~~
20 ~~be so authorized by this chapter for these purposes, and shall~~
21 ~~inform and update the Scrap Tire Commission of marketing plans~~
22 ~~and technical assistance programs developed pursuant to this~~
23 ~~chapter.~~

24 ~~"(4) To fund the programs delegated by the~~
25 ~~department to counties for enforcement of regulations, not to~~
26 ~~exceed 10 percent of monies deposited to the Scrap Tire Fund~~
27 ~~during the previous budget year, including personnel,~~

1 ~~training, materials, and equipment relating to administration~~
2 ~~of this chapter.~~

3 "~~(5)~~ (1) To pay the tire retailer, not to exceed
4 seven percent of fees collected, for collection and accounting
5 costs associated with collection of the fee and the monthly
6 distribution to the Department of Revenue, as specified in
7 subsection (c) of Section 22-40A-14.

8 "~~(6)~~ (2) To pay the costs of administration of the
9 Department of Revenue, not to exceed two percent of monies, to
10 include the first charge against revenues pursuant to
11 subsection (f) of Section 22-40A-14, deposited to the Scrap
12 Tire Fund during the previous budget year, associated with
13 establishment of the Scrap Tire Fund and for the receipt of
14 funds from all income sources pursuant to this chapter,
15 disbursements, and auditing revenues in the Scrap Tire Fund.

16 "§27-4-2.

17 "(a) The Commissioner of Insurance shall collect in
18 advance fees, licenses, and miscellaneous charges as follows:

19 "(1) Certificate of authority:

20 "a. Initial application for original certificate of
21 authority, including the filing with the commissioner of all
22 documents incidental thereto \$500

23 "b. Issuance of original certificate of authority
24 500

25 "c. Annual continuation or renewal fee 500

26 "d. Reinstatement fee 500

1 "(2) Charter documents, filing with the commissioner
2 amendment to articles of incorporation or of association, or
3 of other charter documents or to bylaws 25

4 "(3) Solicitation permit, filing application and
5 issuance 250

6 "(4) Annual statement of insurer, except when filed
7 as part of application for original certificate of authority,
8 filing 25

9 "(5) Producer licenses (resident or nonresident):

10 "a. Individuals:

11 "1. Application fee (For filing of initial
12 application for license) 20

13 "2. License fee (For issuance of original license)
14 40

15 "b. Business entities:

16 "1. Application fee (For filing of initial
17 application for license) 20

18 "2. License fee (For original license and each
19 biennial renewal) 100

20 "c. Examination fees (For producer examination or
21 reexamination, each classification of examination) 50

22 "(6) Producer appointment fee:

23 "a. Filing notice of appointment 30

24 "b. Annual continuation of appointment 10

25 "(7) Reinsurance intermediary license:

26 "a. Filing application for license 30

27 "b. Issuance of initial license 140

1 "c. Annual continuation of license 100

2 "(8) Managing general agent license:

3 "a. Application fee (For filing of initial

4 application for license, each insurer) 30

5 "b. Issuance of initial license, each insurer

6 125

7 "c. Annual continuation of license, each insurer

8 75

9 "(9) Service representative's license:

10 "a. Application fee (For filing of initial

11 application for license, each insurer) 20

12 "b. Appointment fee, property and casualty, each

13 insurer (For original appointment and each annual renewal)

14 30

15 "(10) Surplus line broker:

16 "a. Application fee (For filing of initial

17 application for license) 20

18 "b. License fee (For original license and each

19 annual renewal):

20 "1. Individual licensees 200

21 "2. Business entity licensees 500

22 "(11) Adjusters (resident or nonresident):

23 "a. Application fee (For filing of initial

24 application for license; individuals and business entities)

25 20

26 "b. License fee (For original license and each

27 biennial continuation)

1 "1. Individual licensees 80
2 "2. Business entity licensees 200

3 "c. Examination fee, an amount set by the
4 commissioner not to exceed 100

5 "(12) Miscellaneous services:

6 "a. For copies of documents, records on file in
7 Insurance Department, per page 1

8 "b. For each certificate under seal of the
9 commissioner, other than licenses 5

10 "(13) The commissioner shall collect a fee of fifty
11 dollars (\$50) when, in acting as agent for service of process
12 for any insurance company, fraternal benefit society, mutual
13 aid association, nonresident producer, nonresident independent
14 adjuster, or nonresident surplus line broker, he or she
15 accepts the service of legal process as provided by the laws
16 of this state. The commissioner shall refuse to receive and
17 file or serve any process unless the process is accompanied by
18 the aforementioned fee, which shall be taxed as costs in the
19 action.

20 "(b) The fees and licenses specified in subsection
21 (a) shall be deposited in the State Treasury ~~with 50 percent~~
22 and credited to the General Fund ~~and 50 percent credited to~~
23 ~~the Insurance Department Fund.~~

24 "§27-4A-3.

25 "(a) Subject to the exceptions and exemptions
26 hereinafter set forth, for the year beginning on January 1,
27 1995, and for each year thereafter, every insurer shall pay to

1 the commissioner a premium tax equal to the percentage, as set
2 out in this subsection (a), of the premiums received by the
3 insurer for business done in this state, whether the same was
4 actually received by the insurer in this state or elsewhere:

5 "(1) PREMIUM TAX ON LIFE INSURANCE PREMIUMS.

6 "a. Except as hereinafter provided, the rates of
7 taxation on life insurance premiums shall be those amounts set
8 out in the following schedule:

9	Year	Foreign Insurers	Domestic Insurers
10	1995	2.9	1.3
11	1996	2.8	1.6
12	1997	2.7	1.8
13	1998	2.5	2.1
14	Every Year Thereafter	2.3	2.3

15 "b. Individual life insurance policies in a face
16 amount of greater than \$5,000 and up to and including \$25,000,
17 excluding group life insurance policies, shall be taxed at the
18 rate of one percent per annum.

19 "c. Individual life insurance policies in a face
20 amount of \$5,000 or less, excluding group life insurance
21 policies, shall be taxed at the rate of one-half percent per
22 annum.

1 "d. For the purposes of computing the face amount of
2 life insurance policies, all life insurance policies issued
3 within 60 days of another on the life of the same applicant or
4 applicants shall be treated as one policy.

5 "(2) PREMIUM TAX ON HEALTH INSURANCE PREMIUMS.

6 "a. Except as hereinafter provided, the rates of
7 taxation on premiums for health insurance, and accident and
8 health insurance for which a separate premium is charged,
9 shall be those amounts set out in the following schedule:

10	Year	Foreign Insurers	Domestic Insurers
11	1995	2.9	1.3
12	1996	2.8	1.6
13	1997	2.4	1.6
14	1998	2.0	1.6
15	Every Year Thereafter	1.6	1.6

16 "b. Premiums for hospital, medical, surgical, or
17 other health care benefits provided pursuant to any
18 employer-sponsored plan for groups with less than 50 insured
19 participants shall be taxed at the rate of one-half percent
20 per annum.

21 "c. Premiums for hospital, medical, surgical, or
22 other health care benefits supplementary to Medicare and
23 Medicaid, or provided pursuant to an employer-sponsored plan

1 for governmental employees, shall be exempt from the premium
2 tax levied pursuant to this chapter.

3 "(3) PREMIUM TAX ON OTHER INSURANCE PREMIUMS.

4 "a. Except as hereinafter provided, the rate of
5 taxation on insurance other than life insurance, health
6 insurance, and accident health insurance shall be 3.6 percent
7 per annum.

8 "b. Premiums for all of the following types of
9 insurance shall be taxed at the rate of one percent per annum:

10 "1. All property and multi-peril insurance written
11 in fire protection Classes 9 and 10.

12 "2. Mobile homes, mobile homeowners, homeowners and
13 low value dwelling policies in a face amount of \$40,000 or
14 less.

15 "c. Premiums for medical liability insurance shall
16 be taxed at the rate of 1.6 percent per annum.

17 "d. The tax imposed at the rate specified in
18 paragraph a. of this subdivision (3) shall be reduced by the
19 following credits for certain economic development activities
20 pursued in the State of Alabama.

21 "1. Alabama Insurance Offices Facilities Credit. For
22 each office owned or leased by an insurer in the State of Ala-
23 bama and used for insurance operations, an insurer shall be
24 entitled to a credit against the tax imposed by paragraph a.
25 of this subdivision (3) according to the following schedule:

1	Number of Full-Time Employees in	Credit as a % of Premiums Taxable
2	Office	Under Paragraph a.
3	1-3	0.0025%
4	4-10	0.0050%
5	11-50	0.0075%
6	51 or more	0.0100%

7 "The total credit allowable for Alabama insurance
8 office facilities shall not exceed one percent of an insurer's
9 Alabama premiums taxable at the rate specified in paragraph a.
10 of this subdivision (3).

11 "2. Alabama Real Property Investment Credit. For
12 each \$1,000,000 in value of real property investments in the
13 State of Alabama, an insurer shall be entitled to a credit of
14 0.10 percent of its Alabama premiums taxable at the rate
15 specified in paragraph a. of this subdivision (3). The total
16 credit allowable for Alabama real property investments shall
17 not exceed 1 percent of an insurer's Alabama premiums taxable
18 at the rate specified in paragraph a. of this subdivision (3).

19 "(i) Alabama real property investments which qualify
20 for the Alabama real property investment credit include any
21 improved Alabama real property owned by the insurer or an
22 affiliate of the insurer on January 1, 1993, and any improved
23 or unimproved Alabama real property acquired or new

1 construction placed in service on or after January 1, 1993, by
2 the insurer or an affiliate of the insurer.

3 "(ii) For purposes of determining the Alabama real
4 property investment credit, Alabama real property investments
5 shall be valued at cost and not at book value or fair market
6 value. The cost of capital improvements to existing Alabama
7 real property investments, such as the renovation of shopping
8 centers, hotels, or other buildings, completed and placed in
9 service by the insurer or an affiliate of the insurer on or
10 after January 1, 1993, shall be considered an Alabama real
11 estate investment.

12 "(iii) For purposes of determining the value of
13 Alabama real property investments, funds borrowed to finance
14 Alabama real property investments shall be subtracted from
15 cost so that only the net cost in the investment properties
16 borne from assets belonging to the insurer or an affiliate of
17 the insurer qualifies for the Alabama real property investment
18 credit. The cost of debt-financed Alabama real property
19 investments of an insurer shall be increased pro tanto as the
20 underlying debt is paid off by the insurer or an affiliate of
21 the insurer.

22 "(iv) The Alabama real property investment credit
23 shall not be allowed for properties in the State of Alabama
24 used in an insurer's insurance operations and for which the
25 Alabama insurance office facilities credit is allowed or
26 allowable, without regard to the 1 percent limitation on the
27 credit. However, the cost of real property owned in the State

1 of Alabama and used in part as an Alabama real property
2 investment and in part for the insurer's insurance operations
3 shall be allocated on a square-foot basis so that the cost
4 allocated to that portion of the property not used for
5 insurance operations shall qualify for the Alabama real
6 property investment credit.

7 "(v) Mortgages held by an insurer that are secured
8 by real property located in the State of Alabama shall not be
9 considered Alabama real property investments for purposes of
10 the Alabama real property investment credit.

11 "3. Special Rules. The following special rules apply
12 to the Alabama insurance office facilities credit and the
13 Alabama real property investment credit.

14 "(i) For purposes of determining the economic
15 development credits allowed under this section, the term
16 "affiliate" shall mean any business entity, other than a life
17 or health insurance company, which is wholly owned by the
18 insurer subject to tax under paragraph a. of this subdivision
19 (3) or any other insurer and its wholly owned subsidiaries,
20 other than a life or health insurance company, which is part
21 of a group of companies, including the insurer, which are
22 under common control and management. For an insurer having
23 affiliates, all premiums of the insurer and its insurance
24 company affiliates subject to tax at the rate specified in
25 paragraph a. of this subdivision (3) may be aggregated; all
26 Alabama insurance office facilities and all Alabama real
27 property investments may be aggregated; and, subject to the

1 specific credit limitations, the total allowable tax credits
2 may be determined as if all the aggregated premiums, office
3 facilities, and Alabama real property investments were owned
4 by one insurer. Once the total allowable credits have been
5 determined, the credits may be allocated to the insurer and
6 its insurance company affiliates at the sole discretion of the
7 insurer subject to the specific credit limitations on a per
8 insurance company basis. The computation of allowable credits
9 and their allocation to affiliates shall be made on forms to
10 be supplied by the Alabama Department of Insurance, which
11 forms shall be filed with the insurer's annual statement.

12 (b) Notwithstanding any provision of law to the
13 contrary, including, but not limited to, Section 27-4-4 and
14 Section 27-4-5, all premium tax payments made subsequent to
15 passage of this chapter shall be remitted in accordance with
16 this subsection (b). Beginning January 1, 1993, and all years
17 thereafter, each insurer shall pay its premium taxes on a
18 quarterly basis, as follows: on or before May 15, a payment
19 estimated on the basis of 25 percent of its business done in
20 this state during the preceding calendar year or, at the
21 option of the insurer, on the basis of its actual business
22 done in the state from January 1 through March 31 of the same
23 calendar year; on or before August 15, a payment estimated on
24 the basis of 45 percent of its business done in this state
25 during the preceding calendar year or, at the option of the
26 insurer, on the basis of 180 percent of its actual business
27 done in this state from April 1 through June 30 of the same

1 calendar year; on or before November 15, a payment estimated
2 on the basis of 25 percent of its business done in this state
3 during the preceding calendar year or, at the option of the
4 insurer, on the basis of its actual business done in this
5 state from July 1 through September 30 of the same calendar
6 year; on or before March 1, a payment in the amount of the
7 remainder of the actual premium taxes due on its business done
8 in the state during the preceding calendar year. Every
9 authorized insurer shall file with the commissioner a
10 statement, on a form as furnished or approved by the
11 commissioner, setting forth the total amount of premiums
12 received by it for business done in this state during the
13 period covered by the tax payment. The statement shall be
14 verified by an affidavit of an officer of the insurer having
15 knowledge of the facts. It is the intent and meaning of this
16 subsection (b) that any taxes paid on an estimated quarterly
17 basis during the calendar year shall be reconciled to actual
18 premiums received on risks in this state for such calendar
19 year on the March 1 payment date in the succeeding calendar
20 year.

21 "(c) The tax imposed by this section shall be
22 subject to credit and deduction of the full amount, with 25
23 percent of the full amount paid, or estimated to be paid,
24 being credited or deducted on each quarterly payment date, for
25 all of the following:

26 "(1) Ad valorem property taxes paid by an insurer on
27 any building and real estate in this state which is owned and

1 occupied, in whole or in part, by the insurer for the full
2 period of the tax year as its principal office in the State of
3 Alabama.

4 "(2) All ad valorem taxes paid by an insurer during
5 the calendar year on any other real estate and improvements
6 thereon in this state which is owned and at least 50 percent
7 occupied by the insurer for the full period of the tax year.

8 "(3) Ad valorem property taxes paid by an insurer on
9 the insurer's offices in this state during the calendar year,
10 but with respect to the office apportioned to the square foot
11 area occupied by the insured, whether the ad valorem taxes are
12 paid directly by the insurer or in the form of rent to a
13 third-party landlord.

14 "(4) All license fees and taxes paid to any county
15 in this state during the calendar year for the privilege of
16 engaging in the business of insurance within the county.

17 "(5) All expenses of examination of the insurer by
18 the commissioner paid during the calendar year.

19 "(6) Sixty percent of the franchise or privilege
20 taxes paid by the insurer to the State of Alabama for the
21 calendar year.

22 "(7) All credits for assessments as provided under
23 Sections 27-42-16 and 27-44-13, or assessments for any
24 insurance guaranty fund or pool now or hereafter created by
25 statute paid during the calendar year.

26 "(8) It is the intent of this subsection (c) that
27 any estimated allowable credits or deductions claimed on

1 quarterly returns be reconciled to actual expenditures made
2 during the calendar year on the return due for March 1 in the
3 succeeding calendar year.

4 "(d) The premium taxes collected under this section
5 shall be deposited in the State Treasury and credited ~~as~~
6 ~~follows:~~ to the State General Fund.

7 ~~"(1) To the credit of the State General Fund:~~

8 ~~"a. One hundred percent of the premium tax paid by~~
9 ~~all health maintenance organizations, domestic and foreign.~~

10 ~~"b. Fifty percent of the premium tax paid by~~
11 ~~domestic life insurers.~~

12 ~~"c. No part of the premium tax paid by nonprofit~~
13 ~~corporations organized pursuant to the provisions of Sections~~
14 ~~10-4-100 to 10-4-115, inclusive.~~

15 ~~"d. Twenty-five percent of the premium tax paid by~~
16 ~~all other domestic insurers.~~

17 ~~"e. One hundred percent of the premium tax paid by~~
18 ~~foreign life insurers.~~

19 ~~"f. Sixty-two and one-half percent of the premium~~
20 ~~tax paid by all foreign property insurers.~~

21 ~~"g. Seventy-five percent of the premium tax paid by~~
22 ~~all other foreign insurers.~~

23 ~~"(2) To the credit of the Education Trust Fund:~~

24 ~~"a. Fifty percent of the premium tax paid by~~
25 ~~domestic life insurers.~~

1 ~~"b. No part of the premium tax paid by nonprofit~~
2 ~~corporations organized pursuant to the provisions of Sections~~
3 ~~10-4-100 to 10-4-115, inclusive.~~

4 ~~"c. Seventy-five percent of the premium tax paid by~~
5 ~~all other domestic insurers.~~

6 ~~"d. Thirty-seven and one-half percent of the premium~~
7 ~~tax paid by foreign property insurers.~~

8 ~~"e. Twenty-five percent of the premium tax paid by~~
9 ~~all other foreign insurers.~~

10 ~~"(3) To the credit of the Alabama Special Mental~~
11 ~~Health Trust Fund 100 percent of the premium taxes paid by~~
12 ~~nonprofit corporations organized pursuant to Sections 10-4-100~~
13 ~~to 10-4-115, inclusive.~~

14 ~~"(4) Any provision of this subsection (d) to the~~
15 ~~contrary notwithstanding, the amount credited to the Education~~
16 ~~Trust Fund and the Alabama Special Mental Health Trust Fund~~
17 ~~for any fiscal year after the fiscal year ending September 30,~~
18 ~~1992, under this subsection (d) shall be limited to no more~~
19 ~~than the amount so credited in the fiscal year ending~~
20 ~~September 30, 1992. Any premium tax that would have been~~
21 ~~credited to the Education Trust Fund or the Alabama Special~~
22 ~~Mental Health Trust Fund but for this limitation, shall be~~
23 ~~credited to the State General Fund.~~

24 ~~"(e) For the purposes of this section, the term~~
25 ~~"insurer" shall not include counties, municipalities,~~
26 ~~municipal corporations, political subdivisions of the state,~~
27 ~~instrumentalities of counties, municipalities, municipal~~

1 corporations, or the State of Alabama, or corporations or
2 associations owned solely by counties, municipalities or the
3 State of Alabama.

4 "§28-3-74.

5 "(a) The net profits derived from the proceeds of
6 the Alabama liquor stores in each fiscal year, including all
7 tax levied upon the selling price of all spirituous or vinous
8 liquors, less all cost and expense of collecting said tax, up
9 to and including \$2,000,000, shall be paid out and applied as
10 follows:

11 "(1) ~~Fifty percent~~ Sixty-nine shall be covered into
12 the General Fund of the Treasury of the state;

13 "~~(2) Nineteen percent shall be covered into the~~
14 ~~Treasury of the state to the credit of the State Department of~~
15 ~~Human Resources to be used, and the same is hereby~~
16 ~~appropriated exclusively, for old age assistance and for other~~
17 ~~purposes of the State Department of Human Resources;~~

18 "~~(3)~~ (2) Ten percent shall be covered into the
19 Treasury of the state to the credit of the wet counties of the
20 state and shall be divided equally among each of said counties
21 and shall be paid to them and shall be covered by them into
22 their respective general funds;

23 "~~(4)~~ (3) One percent shall be paid into the Treasury
24 of the state to the credit of the wet counties of the state
25 and shall be divided equally among each of said counties and
26 shall be paid to them to be used by them exclusively for the
27 purposes of public health; and

1 "~~(5)~~ (4) Twenty percent shall be covered into the
2 Treasury of the state and shall be paid to the incorporated
3 municipalities in which Alabama liquor stores are located on
4 the following basis: Each municipality in which an Alabama
5 liquor store is located shall receive as its percentage or
6 portion of said 20 percent an amount equal to the ratio of the
7 profits earned by such municipality's Alabama liquor store or
8 stores to the total net profits of all Alabama liquor stores.

9 "(b) If the net profits derived from the proceeds of
10 said Alabama liquor stores in any such fiscal year, including
11 all tax levied upon the selling price of all spirituous or
12 vinous liquors, less all cost and expense of collecting said
13 tax, shall exceed the sum of \$2,000,000 such excess, up to and
14 including \$200,000, shall be apportioned among and paid to the
15 several incorporated cities and towns in the wet counties, in
16 the state on the basis of the ratio of the population of each
17 such city or town to the total population of all such cities
18 and towns.

19 "Beginning October 1, 2002, any remainder of such
20 excess over said \$200,000 shall be apportioned and paid out as
21 follows:

22 "(1) Three and three-fourths percent of such
23 remainder for each fiscal year thereafter shall be apportioned
24 among and paid to the wet counties in the state for general
25 purposes on the basis of the ratio of the population of each
26 such county of the population of all such counties;

1 "(2) Six and one-fourth percent of such remainder
2 for each fiscal year thereafter shall be apportioned among and
3 paid to the aforesaid incorporated cities and towns in the wet
4 counties in the state on the basis of the ratio of the
5 population of each such city or town to the total population
6 of such cities and towns;

7 "(3) One and one-fourth percent of such remainder
8 for each fiscal year thereafter shall be apportioned among and
9 paid to such of said several cities and towns as may have one
10 or more Alabama liquor stores therein upon the basis of the
11 ratio of the population of each such liquor store city or town
12 to the total population of all such liquor store cities and
13 towns. Each and every amount received by any city or town out
14 of said remainder shall be for general purposes; and

15 "~~(4) Three and three-fourths percent of such~~
16 ~~remainder shall be covered into the Treasury of the state to~~
17 ~~the credit of the State Department of Human Resources to be~~
18 ~~used for general welfare purposes; and~~

19 "~~(5)~~ (4) Eighty-five eight and three-fourths percent
20 of such remainder for each fiscal year thereafter shall be
21 paid to the state for general purposes.

22 "Populations shall be ascertained for the purposes
23 of distribution under this subsection according to the last
24 decennial federal census preceding commencement of the fiscal
25 year for which distribution is to be made.

26 "(c) Distribution of net profits (including all
27 taxes levied upon the selling price of spirituous or vinous

1 liquors) under subsections (a) and (b) of this section shall
2 be made from time to time during the fiscal year for which net
3 profits (including all taxes levied upon the selling price of
4 spirituous liquors) are to be ascertained according to
5 reasonable estimates of profits (including all taxes levied
6 upon the selling price of spirituous or vinous liquors) for
7 such year and such amounts to be paid beneficiaries or
8 recovered from beneficiaries at the end of the year as will
9 net beneficiaries the correct amounts for the year prescribed
10 for them by subsections (a) and (b) of this section. Payments
11 to counties and municipalities will be made semiannually on or
12 before February 1 and August 1 of each year.

13 "(d) Repealed by Acts 1982, No. 82-436, §3.

14 "(e) The board shall, on receipt of proof that a
15 county has changed its status from a dry county to a wet
16 county, accept such county as a beneficiary for participation
17 in the ABC system profits as provided by law at the beginning
18 of the next fiscal quarter of the board's fiscal year. The
19 board shall, on receipt of proof of the incorporation of a
20 newly created municipality in a wet county and the population
21 thereof, accept the municipality as a beneficiary for
22 participation in the ABC system profits as provided by law at
23 the beginning of the next fiscal quarter of the board's fiscal
24 year.

25 "§28-3-184.

26 "(a) Levy. In addition to the licenses provided for
27 by Chapter 3A of this title, there is hereby levied a

1 privilege or excise tax on every person licensed under the
2 provisions of said Chapter 3A who sells, stores or receives
3 for the purpose of distribution, to any person, firm,
4 corporation, club or association within the State of Alabama
5 any malt or brewed beverages. The tax levied hereby shall be
6 measured by and graduated in accordance with the volume of
7 sales by such person of malt or brewed beverages, and shall be
8 an amount equal to \$.05 for each 12 fluid ounces or fractional
9 part thereof.

10 "(b) Collection. The tax levied by subsection (a) of
11 this section shall be collected by the Alabama Alcoholic
12 Beverage Control Board and said tax shall be added to the
13 sales price of all malt or brewed beverages sold, and shall be
14 collected from the purchasers. It shall be unlawful for any
15 person, firm, corporation, club or association who is required
16 to pay the tax in the first instance to fail or refuse to add
17 to the sales price and collect from the purchaser the required
18 amount of tax, it being the intent and purpose of this
19 provision that the tax levied is in fact a tax on the
20 consumer, with the person, firm, corporation, club or
21 association who pays the tax in the first instance acting
22 merely as an agent of the state for the collection and payment
23 of the tax.

24 "Except as hereinafter provided, the tax levied by
25 subsection (a) of this section shall be collected by a return
26 which shall be filed by the wholesaler or distributor with the
27 Alcoholic Beverage Control Board postmarked not later than the

1 last day of the month following the month of receipt of the
2 malt or brewed beverages by the wholesaler or distributor from
3 the manufacturer, which return shall be accompanied by the
4 remittance of the tax due. Provided, however, for malt or
5 brewed beverages received during the month of October, 1979,
6 the return and remittance of tax shall be filed with the board
7 postmarked not later than November 10, 1979, and for malt or
8 brewed beverages received during the month of November, 1979,
9 the return and remittance of tax shall be filed with the board
10 postmarked not later than December 20, 1979.

11 "The board shall have the authority to examine the
12 books and records of any person, firm, corporation, club or
13 association who sells, stores or receives for the purpose of
14 distribution, any malt or brewed beverages, to determine the
15 accuracy of any return required to be filed with the board.

16 "(c) Disposition of proceeds. The proceeds of the
17 tax levied by subsection (a) of this section shall be paid
18 into the State Treasury to be distributed as follows:

19 "(1) One-half cent of said proceeds shall be paid
20 into the State Treasury to the credit of the wet counties in
21 the state and shall be divided and distributed equally on or
22 before the fifteenth day of each month to said counties;

23 ~~"(2) One cent of said proceeds shall be paid into~~
24 ~~the State Treasury to the credit of the state Public Welfare~~
25 ~~Trust Fund and shall be used for general welfare purposes. As~~
26 ~~used in this section, the phrase "general welfare purposes"~~
27 ~~means:~~

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

3 ~~"b. Services, including supplementation and~~
4 ~~supplementary services under the federal Social Security Act,~~
5 ~~to or on behalf of persons to whom such public assistance may~~
6 ~~be given under Sections 38-2-5 and 38-4-1;~~

7 ~~"c. Services to and on behalf of dependent,~~
8 ~~neglected or delinquent children; and~~

9 ~~"d. Investigative and referral services to and on~~
10 ~~behalf of needy persons.~~

11 ~~"(3) Two cents of said proceeds shall be paid into~~
12 ~~the State Treasury to the credit of the Education Trust Fund,~~
13 ~~and so much thereof as may be necessary for the purpose is~~
14 ~~hereby appropriated to pay the principal of and interest on~~
15 ~~bonds not exceeding \$30,000,000.00 in aggregate principal~~
16 ~~amount, issued and sold by the public corporation known as the~~
17 ~~Alabama Trade School and Junior College Authority.~~

18 ~~"(4) The residue of one four and one-half cents~~
19 ~~shall be paid into the State Treasury credited to the General~~
20 ~~Fund of the state.~~

21 ~~"§28-3-200.~~

22 ~~"In addition to all other taxes of every kind now~~
23 ~~imposed by law and in addition to any marked-up price~~
24 ~~authorized or required by law, there is hereby levied and~~
25 ~~shall be collected a tax at the rate of 10 percent upon the~~
26 ~~selling price of all spirituous or vinous liquors sold by the~~
27 ~~Alabama Alcoholic Beverage Control Board.~~

1 "The tax imposed by this section shall be computed
2 at the time the sale is made to the purchaser and shall be
3 collected by the board from said purchaser at the time the
4 purchase price is paid; provided, however, that if said tax
5 shall not be \$.05 or a multiple of \$.05 it shall be adjusted
6 up or down to the nearest multiple of \$.05.

7 "Said tax, when collected, shall be paid to the
8 State Treasurer by the Alabama Alcoholic Beverage Control
9 Board and shall be by said treasurer credited to the ~~Alabama~~
10 ~~Alcoholic Beverage Control Board Store Fund to be distributed~~
11 ~~as provided by law~~ State General Fund.

12 "\$28-3-201.

13 "In addition to all other taxes of every kind now
14 imposed by law and in addition to any marked-up price
15 authorized or required by law, there is hereby levied and
16 shall be collected a tax at the rate of 10 percent upon the
17 selling price of all spirituous or vinous liquors sold by the
18 Alabama Alcoholic Beverage Control Board. The tax hereby
19 imposed shall be collected by the board from the purchaser at
20 the time the purchase price is paid and deposited into the
21 State General Fund. ~~In computing the proceeds of this tax, the~~
22 ~~board shall divide the total sales of spirituous and vinous~~
23 ~~liquors made by it by a factor of 110 and multiply the~~
24 ~~quotient by 100 and by 10. An amount equal to the quotient~~
25 ~~multiplied by 100 shall be deposited in the State Treasury to~~
26 ~~the credit of the Alcoholic Beverage Control Board Store Fund~~
27 ~~and an amount equal to the quotient multiplied by 10 shall be~~

1 ~~deposited in the State Treasury to the credit of the Public~~
2 ~~Welfare Trust Fund and shall be used for general welfare~~
3 ~~purposes and is hereby appropriated therefor.~~

4 "§28-3-202.

5 "(a) Repealed by Acts 1986, No. 86-212, p. 264, §3.

6 "(b) Levy; collection; disposition of proceeds. In
7 addition to all other taxes of every kind now imposed by law
8 and in addition to any marked-up price authorized or required
9 by law, there is hereby levied and shall be collected a tax at
10 the rate of 10 percent upon the selling price of all
11 spirituous or vinous liquors sold by the board. The tax
12 imposed by this subsection shall be collected by the board
13 from the purchaser at the time the purchase price is paid and
14 deposited into the State General Fund. ~~One half of the~~
15 ~~proceeds derived from the tax shall be deposited in the State~~
16 ~~Treasury to the credit of the Public Welfare Trust Fund and~~
17 ~~shall be used for general welfare purposes and is hereby~~
18 ~~appropriated therefor. The remainder of such proceeds from the~~
19 ~~tax levied by this subsection shall be deposited in the State~~
20 ~~Treasury to the credit of a special fund which shall be~~
21 ~~designated the Alabama Special Mental Health Fund and shall be~~
22 ~~used only for mental health purposes, including the prevention~~
23 ~~of mental illness, the care and treatment of the mentally ill~~
24 ~~and the mentally deficient and the acquisition, equipment,~~
25 ~~operation and maintenance of facilities for mental health~~
26 ~~purposes.~~

1 "The markup as currently established by the board on
2 spirituous or vinuous liquors shall not be reduced by the
3 board for the purpose of absorbing the tax levied by this
4 subsection, it being the intention of this provision that the
5 said tax shall be passed on to the purchaser.

6 "§28-3-203.

7 "(a) Repealed by Acts 1986, No. 86-212, p. 264, §3.

8 "(b) Levy and collection. In addition to all other
9 taxes of every kind now imposed by law and in addition to any
10 marked-up price authorized or required by law, there is hereby
11 levied and shall be collected a tax at the rate of 13 percent
12 upon the selling price of all spirituous or vinous liquors
13 sold by the board. The tax imposed by this subsection shall be
14 collected by the board from the purchaser at the time the
15 purchase price is paid.

16 "The markup as currently established by the board on
17 spirituous or vinous liquors shall not be reduced by the board
18 for the purpose of absorbing the tax levied by this
19 subsection, it being the intention of this provision that the
20 said tax shall be passed on to the purchaser.

21 "~~(c) Disposition of proceeds.~~

22 "~~(1) 38.5 percent of the~~ (c) All revenues collected
23 under the provisions of subsection (b) of this section shall
24 be paid into the State Treasury to the credit of the General
25 Fund.

26 "~~(2) 61.5 percent of the revenues collected under~~
27 ~~the provisions of subsection (b) of this section are hereby~~

1 ~~irrevocably pledged and hereby appropriated for the purposes~~
2 ~~of providing for payment of the principal of, premium, if any,~~
3 ~~and interest on, all bonds issued by the Alabama Mental Health~~
4 ~~Finance Authority, as authorized by Title 41, Chapter 10,~~
5 ~~Article 11, in the amount that may be necessary for such~~
6 ~~purposes to the extent and only to the extent that the~~
7 ~~revenues appropriated for such purposes under Section 40-25-23~~
8 ~~are not sufficient to pay at their respective maturities the~~
9 ~~principal of, premium, if any, and interest on, such bonds.~~

10 ~~"(d)~~ (c) Any portion of the aforesaid 61.5 percent
11 of the revenues pledged and appropriated in subdivision
12 (c) (2), above, not needed in any fiscal year shall be
13 deposited in the State Treasury to the credit of the State
14 General Fund.

15 "§28-3-204.

16 "(a) Repealed by Acts 1986, No. 86-212, p. 264, §3.

17 "(b) Levy and collection. In addition to all other
18 taxes of every kind now imposed by law and in addition to any
19 marked-up price authorized or required by law, there is hereby
20 levied and shall be collected a tax at the rate of three
21 percent upon the selling price of all spirituous or vinous
22 liquors sold by the board.

23 "The board shall have the authority to examine the
24 books and records of any wine wholesaler to determine the
25 accuracy of any return required to be filed with the board.

26 "The markup as currently established by the board on
27 spirituous or vinous liquors shall not be reduced by the board

1 for the purpose of absorbing the tax levied in this
2 subsection, it being the intention of this provision that the
3 said tax shall be passed on to the purchaser.

4 "(c) Distribution of proceeds. The proceeds derived
5 from the tax shall be deposited in the State Treasury to the
6 credit of the State General Fund. ~~One half of the proceeds~~
7 ~~derived from the tax shall be deposited in the State Treasury~~
8 ~~to the credit of the Public Welfare Trust Fund and shall be~~
9 ~~used for general welfare purposes and is hereby appropriated~~
10 ~~therefor. The remainder of such proceeds from the tax levied~~
11 ~~by this section shall be deposited in the State Treasury to~~
12 ~~the credit of a special fund which shall be designated the~~
13 ~~Special Mental Health Fund and shall be used only for mental~~
14 ~~health purposes, including the prevention of mental illness,~~
15 ~~the care and treatment of the mentally ill and the mentally~~
16 ~~deficient and the acquisition, equipment, operation and~~
17 ~~maintenance of facilities for mental health purposes.~~

18 "§28-7-16.

19 "(a) Levy. There is hereby levied in addition to the
20 license taxes provided for by this chapter and municipal and
21 county license taxes and in addition to any marked-up price
22 made by the board on wine sold by the board a privilege or
23 excise tax measured by and graduated in accordance with the
24 volume of sales of table wine containing not more than sixteen
25 and one-half percent alcohol by volume and shall be an amount
26 equal to forty-five cents (\$.45) per liter of table wine
27 containing not more than sixteen and one-half percent alcohol

1 by volume sold to the wholesale licensee or board, to be
2 collected from the purchaser by the board or by a licensed
3 retailer.

4 "(b) Collection, Monthly Return, Remittance, Right
5 to Examine Books and Records.

6 "(1) The tax levied by subsection (a) shall be added
7 to the sales price of all table wine containing not more than
8 sixteen and one-half percent alcohol by volume sold and shall
9 be collected from the purchasers. The tax shall be collected
10 in the first instance from the wholesaler where table wine
11 containing not more than sixteen and one-half percent alcohol
12 by volume is sold or handled by wholesale licensees, and by
13 the board from whomever makes sales when table wine containing
14 not more than sixteen and one-half percent alcohol by volume
15 is sold by the board. It shall be unlawful for any person who
16 is required to pay the tax in the first instance to fail or
17 refuse to add to the sales price and collect from the
18 purchaser the required amount of tax, it being the intent and
19 purpose of this provision that the tax levied is in fact a
20 levy on the consumer. The person who pays the tax in the first
21 instance is acting as an agent of the state for the collection
22 and payment of the tax and as such may not collect a tax on
23 table wine containing not more than sixteen and one-half
24 percent alcohol by volume for any other level of government.

25 "(2) The tax hereby levied shall be collected by a
26 monthly return, which shall be filed by the wholesale
27 licensees as follows: A monthly return filed with the board

1 not later than the 15th day of the second month following the
2 month of receipt of table wine containing not more than
3 sixteen and one-half percent alcohol by volume by the
4 wholesaler on a form prescribed by the board showing receipts
5 by the wholesalers from manufacturer, importer, or other
6 wholesaler licensees during the month of receipt and the taxes
7 due thereon at the rate of thirty-eight cents (\$.38) per liter
8 of table wine containing not more than sixteen and one-half
9 percent alcohol by volume sold to the wholesale licensee or
10 board; the taxes due at such rate shall be remitted to the
11 board along with the return; a monthly return filed with the
12 county or municipality within which the wine is sold at retail
13 filed not later than the 15th day of each month showing sales
14 by wholesalers during the preceding month and the county or
15 municipality in which sold and the taxes due thereon at the
16 rate of seven cents (\$.07) per liter of table wine containing
17 not more than sixteen and one-half percent alcohol by volume
18 sold; and the taxes due at such rate shall be remitted to the
19 county or municipality along with the return.

20 "(3) The tax hereby levied shall be collected by the
21 board on the table wine containing not more than sixteen and
22 one-half percent alcohol by volume sold by the board and shall
23 be paid as follows: Taxes at the rate of thirty-eight cents
24 (\$.38) per liter of table wine containing not more than
25 sixteen and one-half percent alcohol by volume sold shall be
26 remitted by the board to the State Treasurer and taxes at the
27 rate of seven cents (\$.07) per liter of table wine containing

1 not more than sixteen and one-half percent alcohol by volume
2 sold shall be remitted by the board to the county or
3 municipality within which the wine was sold at retail not
4 later than the last day of the month following the month of
5 sale, as set forth in subsection (c).

6 "(4) The board and the governing body of each county
7 and municipality served by the wholesaler shall have the
8 authority to examine the books and records of any person who
9 sells, stores, or receives for the purpose of distribution any
10 table wine, containing not more than sixteen and one-half
11 percent alcohol by volume to determine the accuracy of any
12 return required to be filed with it.

13 "(c) Disposition of proceeds. The proceeds of the
14 tax levied by subsection (a) shall be paid and distributed as
15 follows:

16 "(1) Thirty-eight cents (\$.38) per liter of table
17 wine containing not more than sixteen and one-half percent
18 alcohol by volume sold shall be collected by the board on its
19 sales or paid to the board by wholesale licensees on their
20 sales, and by the board paid to the State Treasurer to be
21 credited ~~as net profits from operation of the board to be~~
22 ~~distributed as provided by law~~ to the State General Fund.

23 "(2) Seven cents (\$.07) per liter of table wine
24 containing not more than sixteen and one-half percent alcohol
25 by volume sold shall be paid by the board on its sales or by
26 wholesale licensees on their sales, either into the treasury
27 of the municipality in which the table wine was sold at retail

1 within its corporate limits, or, where sold outside the
2 corporate limits of any municipality, into the treasury of the
3 county in which the table wine was sold at retail.

4 "(d) There is hereby levied in addition to the
5 license taxes provided for by this chapter and municipal and
6 county license taxes and in addition to any marked-up price
7 made by the board on wine sold by the board a privilege or
8 excise tax measured by and graduated in accordance with the
9 volume of sales of table wine containing more than sixteen and
10 one-half percent alcohol by volume. The tax shall be an amount
11 equal to two dollars and forty-two cents (\$2.42) per liter of
12 table wine containing more than sixteen and one-half percent
13 alcohol by volume sold to the wholesale licensee or board, to
14 be collected from the purchaser by the board or by a licensed
15 retailer.

16 "(e) Collection, Monthly Return, Remittance, Right
17 to Examine Books and Records.

18 "(1) The tax levied by subsection (d) shall be added
19 to the sales price of all table wine containing more than
20 sixteen and one-half percent alcohol by volume sold and shall
21 be collected from the purchasers. The tax shall be collected
22 in the first instance from the wholesaler where table wine
23 containing more than sixteen and one-half percent alcohol by
24 volume is sold or handled by wholesale licensees, and by the
25 board from whomever makes sales when table wine containing
26 more than sixteen and one-half percent alcohol by volume is
27 sold by the board. It shall be unlawful for any person who is

1 required to pay the tax in the first instance to fail or
2 refuse to add to the sales price and collect from the
3 purchaser the required amount of tax, it being the intent and
4 purpose of this provision that the tax levied is in fact a
5 levy on the consumer. The person who pays the tax in the first
6 instance is acting as an agent of the state for the collection
7 and payment of the tax and as such may not collect a tax on
8 table wine containing more than sixteen and one-half percent
9 alcohol by volume for any other level of government.

10 "(2) The tax levied in subsection (d) shall be
11 collected by a monthly return, which shall be filed by the
12 wholesale licensees with the board not later than the 15th day
13 of the second month following the month of receipt of table
14 wine containing more than sixteen and one-half percent alcohol
15 by volume by the wholesaler on a form prescribed by the board
16 showing receipts by the wholesalers from manufacturer,
17 importer, or other wholesaler licensees during the month of
18 receipt and the taxes due thereon at the rate of two dollars
19 and forty-two cents (\$2.42) per liter of table wine containing
20 more than sixteen and one-half percent alcohol by volume sold
21 to the wholesale licensee or board; the taxes due at such rate
22 shall be remitted to the board along with the return.

23 "(3) The tax levied in subsection (d) shall be
24 collected by the board on table wine containing more than
25 sixteen and one-half percent alcohol by volume sold by the
26 board and shall be paid as follows: Taxes at the rate of two
27 dollars and forty-two cents (\$2.42) per liter of table wine

1 containing more than sixteen and one-half percent alcohol by
2 volume sold shall be remitted by the board to the State
3 Treasurer.

4 "(4) The board shall have the authority to examine
5 the books and records of any person who sells, stores, or
6 receives for the purpose of distribution any table wine
7 containing more than sixteen and one-half percent alcohol by
8 volume, to determine the accuracy of any return required to be
9 filed with it.

10 "(f) Disposition of proceeds. The proceeds of the
11 tax levied by subsection (d) shall be paid and distributed ~~as~~
12 ~~follows:~~ to the State General Fund.

13 ~~"(1) Thirty-seven percent to the Alcoholic Beverage~~
14 ~~Control Board.~~

15 ~~"(2) Thirty-four percent to the State General Fund.~~

16 ~~"(3) Twenty and eight-tenths percent to the~~
17 ~~Department of Human Resources.~~

18 ~~"(4) Eight and two-tenths percent to the Department~~
19 ~~of Mental Health.~~

20 "(g) Taxes exclusive. The taxes herein levied are
21 exclusive and shall be in lieu of all other and additional
22 taxes and licenses of the state, county, or municipality,
23 imposed on or measured by the sale or volume of sale of table
24 wine; provided, that nothing herein contained shall be
25 construed to exempt the retail sale of table wine from the
26 levy of tax on general retail sales by the state, county, or

1 municipality in the nature of, or in lieu of, a general sales
2 tax.

3 "(h) Trade between wholesalers exempt. The taxes
4 levied by subsections (a) and (d) shall not be imposed upon
5 the sale, trade, or barter of table wine by one licensed
6 wholesaler to another wholesaler licensed to sell and handle
7 table wine in this state, which transaction is hereby made
8 exempt from the tax; provided, however, the board may require
9 written reporting of any such transaction in the form as the
10 board may prescribe.

11 "§32-2-8.

12 "Whenever the Director of Public Safety is required
13 or allowed by law to furnish a copy of any record or report in
14 the department's files, the director shall set and collect a
15 fee not to exceed the sum of fifteen dollars (\$15) for each
16 record or report, unless a different fee is otherwise
17 prescribed by law. ~~Ten dollars (\$10) of the~~ The fee shall be
18 paid into the State Treasury and credited to the State General
19 Fund ~~and five dollars (\$5) shall be credited to the Department~~
20 ~~of Public Safety Highway Traffic Safety Fund.~~

21 "§32-6-5.

22 "At the close of business on Monday of each week
23 when any application has been received or temporary
24 instruction permit provided for in this article has been
25 issued, the judge of probate or Department of Public Safety
26 receiving the application or issuing the permit shall prepare
27 a report of the same upon a form which shall be provided by

1 the Director of Public Safety. One copy of the report,
2 together with all applications received and copies of all
3 permits issued, shall be forwarded to the Director of Public
4 Safety and one copy shall be retained by the judge of probate.
5 On the tenth day of every month except October, November, and
6 December, the judge of probate and the Department of Public
7 Safety shall prepare a report showing the number of
8 applications received and permits issued and the amount of
9 fees received during the previous calendar month. In the
10 months of October, November, and December, the report shall be
11 prepared on the twentieth day of the month. One copy of a
12 report shall be forwarded to the Director of Public Safety,
13 one to the Comptroller, and one to the Treasurer, and the
14 judge of probate shall retain a copy. The judge of probate
15 shall also at that time deliver to the Treasurer the amount of
16 all the fees collected, less one dollar fifty cents (\$1.50)
17 for each driver license or identification card issued, which
18 sum shall be retained by him or her. Except in counties where
19 the judge of probate is compensated by fees, each one dollar
20 fifty cents (\$1.50) retained by the judge of probate shall be
21 paid into the public highway and traffic fund of the county.
22 In counties where the judge of probate is compensated by fees,
23 two-fifths of each one dollar fifty cents (\$1.50) retained by
24 the judge of probate shall be for his or her own use, and no
25 other or further charge shall be made by him or her for
26 services rendered in taking or receiving applications or
27 issuing permits, and the remaining three-fifths shall be paid

1 into the public highway and traffic fund of the county. This
2 section, providing for the allocation of the one dollar fifty
3 cents (\$1.50) retained by the judge of probate in counties
4 where the judge of probate is compensated by fees, shall not
5 repeal any local statutes or general statutes of local
6 application providing for a different allocation of the one
7 dollar fifty cents (\$1.50). The funds remitted to the State
8 Treasurer under this section, ~~except for that portion~~
9 ~~representing five dollars (\$5) for each license or card~~
10 ~~issued,~~ shall be deposited to the credit of the General Fund
11 and shall be appropriated for public safety use. The
12 Department of Public Safety shall deliver the amount of all
13 the fees collected by the department to the State Treasurer
14 less one dollar fifty cents (\$1.50) for each driver's license
15 or identification card issued, which shall be remitted to the
16 county general fund in the county of issuance on the tenth day
17 of the following month. ~~From the funds remitted to the State~~
18 ~~Treasurer, the portion representing five dollars (\$5) shall be~~
19 ~~deposited into the~~ The Highway Traffic Safety Fund for the
20 Department of Public Safety ~~which~~ is hereby created within the
21 State Treasury. All money deposited in the State Treasury to
22 the credit of the Highway Traffic Safety Fund for the
23 Department of Public Safety shall be expended for law
24 enforcement purposes. No money shall be withdrawn or expended
25 from the fund for any law enforcement purpose unless the money
26 has been allotted and budgeted in accordance with Article 4,
27 commencing with Section 41-4-80, of Chapter 4 of Title 41, and

1 only in the amounts and for the law enforcement purposes
2 provided by the Legislature in the general appropriations
3 bill.

4 "§32-6-6.1.

5 "In addition to any other fees imposed for issuance
6 of a driver's license and photo nondriver identification card,
7 the Department of Public Safety shall impose an additional fee
8 of fifty cents (\$.50) for each driver's license and photo
9 nondriver identification card issued. The fee collected under
10 this section shall be allocated ~~and appropriated to the~~
11 ~~Alabama Veterans Living Legacy Trust Fund created by the~~
12 ~~Alabama Veterans Living Legacy Act of 2008, Division 2,~~
13 ~~commencing with Section 16-44A-50, of Article 2 of Chapter~~
14 ~~44A, and expenditures of such fee pursuant to the master plan~~
15 ~~for facilities, programs, and outreach provided by that~~
16 ~~division and its related programs~~ to the State General Fund.

17 "§32-6-49.19.

18 "(a) For the purpose of defraying the cost of
19 issuing commercial drivers' license, the judge of probate or
20 license commissioner shall collect for each Class A commercial
21 driver license the sum of fifty dollars (\$50); the sum of
22 forty dollars (\$40) for each Class B commercial driver
23 license; and the sum of twenty dollars (\$20) for each Class C
24 commercial driver license and commercial driver license
25 learner's permit. The fee for any school bus driver license
26 shall be twenty dollars (\$20) and the license shall be
27 restricted to the operation of a school bus and noncommercial

1 vehicle. These licenses shall be issued for a period of four
2 years, except a commercial driver license learner's permit
3 which shall be issued for a period of one year.

4 "(b) The additional revenue from the additional fees
5 collected pursuant to this section, as amended by Act
6 2004-521, shall be deposited in the ~~Highway Traffic Safety~~
7 ~~Fund of the Department of Public Safety~~ State General Fund.

8 "§32-8-6.

9 "(a) There shall be paid to the department for
10 issuing and processing documents required by this chapter a
11 fee of fifteen dollars (\$15) for each of the following
12 transactions:

13 "(1) Each application for certificate of title;

14 "(2) Each application for replacement or corrected
15 certificate of title;

16 "(3) Each application for certificate of title after
17 transfer;

18 "(4) Each notice of security interest;

19 "(5) Each assignment by lienholder;

20 "(6) Each application for ordinary certificate of
21 title upon surrender of a distinctive certificate; or

22 "(7) Each application for the title history on a
23 vehicle.

24 "(b) The designated agents shall add the sum of one
25 dollar fifty cents (\$1.50) for each transaction, as specified
26 in subsection (a), processed for which this fee is charged to
27 be retained as the agent's commission for services rendered,

1 and all other fees collected shall be remitted to the
2 department in a manner prescribed by the department.

3 "(c) If more than one transaction is involved in any
4 application on a single vehicle and if supported by all
5 required documents, the fee charged by the department and by
6 the designated agent for processing and issuing shall be
7 considered as only one transaction for which the designated
8 agent shall receive and retain one dollar fifty cents (\$1.50)
9 and shall collect and remit to the department fifteen dollars
10 (\$15).

11 "(d) Every transaction shall be accompanied by the
12 fee specified in this chapter, regardless of whether the title
13 is issued electronically or not, unless specifically exempted
14 by this chapter.

15 "(e) Notwithstanding any other provisions of this
16 section, when any motor vehicle record, as prescribed by the
17 department, is requested, other than a title history as
18 provided in subdivision (7) of subsection (a), and the record
19 is provided electronically or in the form of a printout of an
20 electronic record, the fee shall be five dollars (\$5). The
21 five dollar (\$5) fee shall be distributed ~~as follows: Fifty~~
22 ~~percent shall be distributed~~ to the State General Fund ~~and the~~
23 ~~remaining 50 percent shall be retained by the department for~~
24 ~~use solely by the Motor Vehicle Division of the department for~~
25 ~~training and technological and processing improvements.~~

26 "(f) The department may establish and charge a fee
27 not greater than the fee provided in subsection (e) for motor

1 vehicle records obtained through the national motor vehicle
2 title information system and provided to end users. The fee
3 shall be retained by the department for use solely by the
4 motor division of the department for costs associated with
5 providing the records, training, and technological and
6 processing improvements.

7 "(g) All motor vehicle title records, registration
8 records, and any other motor vehicle records as designated by
9 the department containing personal information as defined
10 under state or federal law, rules, or regulations shall only
11 be released by the department in accordance with such laws,
12 rules, or regulations. The department may establish procedures
13 to insure that all motor vehicle record disclosures are
14 handled in a uniform manner.

15 "(h) The department may prescribe the method of
16 payment of any fees required under this chapter.

17 "§33-5-10.

18 "(a) The Department of Conservation and Natural
19 Resources will issue annual certificates of registration
20 directly and shall authorize all probate judges in the state
21 or any other official in the state who is presently authorized
22 to issue automobile license plates to issue annual
23 certificates of registration and numbers in connection
24 therewith. In conformity with this article and any rules and
25 regulations which may be validly issued by the Department of
26 Conservation and Natural Resources, the Department of
27 Conservation and Natural Resources shall assign to each

1 issuing officer in the county a block of numbers and
2 certificates therefor which upon issue the issuing officer
3 shall be allowed a fee of two dollars (\$2) for each
4 certificate issued by him or her. In counties where the
5 probate judge or issuing officer is on the fee system, the
6 issuing fee shall be retained by the probate judge, and, in
7 counties where the issuing officer or probate judge is on a
8 salary basis, the fee shall be paid to the county treasury.
9 The issuance fee provided for herein shall be in addition to
10 the amount of the boat registration fee.

11 "(b) All registration money, except the two dollar
12 (\$2) fee allowed as aforesaid, shall be remitted monthly to
13 the Department of Conservation and Natural Resources not later
14 than 10 days after the first of each month. The Department of
15 Conservation and Natural Resources shall transmit all money
16 received by it to the State Treasurer, there to be deposited
17 in a fund to be known as the ~~"State Water Safety Fund"~~ the
18 State General Fund.

19 ~~"(c) All moneys received out of the sale of licenses~~
20 ~~under the provisions of this article may be used by the~~
21 ~~Commissioner of the Department of Conservation and Natural~~
22 ~~Resources for all purposes reasonably necessary in the cost of~~
23 ~~administration of this article, including the printing of~~
24 ~~certificates of registration, postage and transportation~~
25 ~~charges, clerical, personnel, equipment purchases, salaries,~~
26 ~~and other expenses for each year; except, that no funds~~
27 ~~collected under the provisions of this article may be used to~~

1 supplement or pay the salaries of any enforcement officers
2 other than those hired specifically for the purposes of
3 administering the provisions of this article. The Commissioner
4 of the Department of Conservation and Natural Resources shall
5 expend such moneys as may be appropriated to the Marine Police
6 Division, in such manner as the Commissioner of Conservation
7 and Natural Resources may deem necessary and appropriate;
8 provided, however, that such appropriations may be expended
9 only for the purposes designated by the Legislature and in the
10 amounts provided therefor in the general appropriation bill
11 and shall be budgeted and allotted in accordance with the
12 provisions of Article 4 of Chapter 4 of Title 41. It is the
13 intent of the Legislature that the Department of Conservation
14 and Natural Resources utilize existing personnel and equipment
15 of that department and of the sheriffs of this state to the
16 maximum possible extent in enforcing and administering this
17 article, to the end that there be no costly duplication of
18 services.

19 "§38-4-12.

20 "(a) Except as provided in subsection (b), there is
21 appropriated, beginning with the fiscal year ending September
22 30, 1998 2016, to the state department, for old age pension
23 purposes, out of the proceeds from the levy of the one mill
24 tax for the relief of needy Confederate soldiers and sailors
25 and their widows, a sum not to exceed \$20,773,500 annually of
26 the surplus or residue from the tax after the payment in full
27 of the pensions to the widows of Confederate soldiers and

1 ~~sailors, other charges against the fund set out in the laws~~
2 ~~authorizing the payment of the pensions to the widows, and~~
3 ~~annually to the Department of Revenue, as a first charge~~
4 ~~against the proceeds of the one mill tax, funds for the annual~~
5 ~~costs of the Department of Revenue for administering the tax.~~
6 ~~In making this appropriation, it is declared to be the~~
7 ~~legislative policy that the Department of Human Resources~~
8 ~~shall expend its portion of the surplus or residue hereby~~
9 ~~appropriated and all moneys received by it from the federal~~
10 ~~government as matching funds for all funds expended for~~
11 ~~Confederate pensions or as matching funds for the surplus or~~
12 ~~residue hereby appropriated under this section, for old age~~
13 ~~pension purposes exclusively insofar as is possible under~~
14 ~~existing laws and the rules and regulations of the federal~~
15 ~~government and of the Department of Human Resources in regard~~
16 ~~thereto, before any part thereof may be expended for any other~~
17 ~~purposes of the Department of Human Resources.~~

18 " (b) Beginning with the fiscal year ending September
19 30, ~~1997~~ 2016, all of the remaining surplus or residue from
20 the tax provided in (a) above, after deducting the amounts
21 appropriated to ~~the Department of Human Resources~~ and the
22 Department of Revenue under the annual appropriations act for
23 the fiscal year ending September 30, ~~1997~~ 2016, and under
24 subsection (a) of this section for each year thereafter, is
25 hereby deposited in the State Treasury to the credit of the
26 State General Fund ~~appropriated to the State Veterans'~~
27 ~~Assistance Fund to be expended for veterans' programs approved~~

1 ~~by the State Board of Veterans' Affairs, including~~
2 ~~expenditures for emergencies and needs in the state's~~
3 ~~veterans' nursing homes.~~

4 "§38-4-12.1.

5 "(a) There is hereby created in the State Treasury a
6 fund to be known as the Alabama Veterans' Assistance Fund,
7 ~~into which shall be deposited receipts from the one mill ad~~
8 ~~valorem tax as authorized in Section 38-4-12.~~ The expenditure
9 of all monies deposited into the fund shall be budgeted and
10 allotted pursuant to the Budget Management Act and Article 4
11 of Title 41.

12 "(b) All of the surplus or residue of the one mill
13 tax for the relief of needy Confederate soldiers and sailors
14 and their widows remaining from its appropriation for the
15 fiscal year ending September 30, 1996 through fiscal year
16 ending September 30, 2015, shall be transferred and deposited
17 into the Alabama Veterans' Assistance Fund established by
18 subsection (a).

19 "§38-4-13.

20 "There is hereby created a state public welfare
21 trust fund. All receipts of the State Department of Human
22 Resources shall be deposited in the state treasury to the
23 credit of this trust fund, including general fund
24 appropriations, sales tax receipts, liquor profit receipts,
25 the surplus of the Confederate pension fund for fiscal years
26 prior to the fiscal year ending September 30, 2016, federal
27 funds and all other receipts, income or gifts to the state

1 department. Disbursements from the state public welfare trust
2 fund shall be made on warrants drawn by the state comptroller
3 on the state treasury, upon the authorization of the State
4 Commissioner of Human Resources.

5 "§40-1-31.

6 "All revenues collected under the provisions of
7 Sections 40-12-128, 40-12-310 through 40-12-319, 40-25-1
8 through 40-25-28 and 40-25-40 through 40-25-47 shall, after
9 deduction of the cost of collection, be deposited in the State
10 Treasury to the credit of the ~~Alabama Education Trust Fund~~
11 State General Fund. All revenues collected under the
12 provisions of Sections 40-21-56, ~~40-21-57~~, 40-21-60, and
13 40-21-61 shall, after deduction of the cost of collection, be
14 distributed ~~in the following manner:~~ to the State General
15 Fund.

16 "~~(1) Fifty-eight percent of the balance remaining~~
17 ~~after deduction of the cost of collection shall be deposited~~
18 ~~in the Special Mental Health Fund to be used for mental health~~
19 ~~purposes; and~~

20 "~~(2) Forty-two percent of the balance remaining~~
21 ~~after deduction of the cost of collection shall be deposited~~
22 ~~in the State Treasury to the credit of the Alabama Education~~
23 ~~Trust Fund to be used for educational purposes.~~

24 "§40-8-3.

25 "There is hereby levied for the purpose and upon the
26 property hereinafter named and not specifically exempted from
27 taxation annual taxes, as follows:

1 "(1) For the maintenance of the public schools of
2 this state, \$.30 on each \$100 of the assessed value of taxable
3 property.

4 "~~(2) For the relief of needy Confederate soldiers
5 and sailors, resident citizens of Alabama and their widows,
6 \$.10 on each \$100 of the assessed value of taxable property of
7 which one percent of the gross amount collected will be
8 expended by the Alabama Historical Commission to provide for
9 capital improvements and maintenance at the Confederate
10 Memorial Park at Mountain Creek, Chilton County, Alabama.~~

11 "~~(3)~~ (2) For the use of the state and to raise
12 revenue therefor, ~~\$.25~~ \$.35 on each \$100 of the assessed value
13 of taxable property.

14 "\$40-12-246.1.

15 "(a) Any motor bus passenger carrier vehicle owned
16 or otherwise operated by a common carrier of passengers
17 authorized to operate in this state by the Public Service
18 Commission pursuant to Chapter 3 of Title 37, is expressly
19 exempt from the payment of any state, county, municipal, or
20 other local ad valorem tax provided such vehicle is in
21 compliance with subsection (b). Such exemption shall only
22 apply to those common carriers of passengers that are both
23 based in and have principal operating facilities located
24 within Alabama.

25 "(b) In lieu of the payment of any state, county,
26 municipal, or other local ad valorem tax and in addition to
27 any other business or occupational licenses required for

1 operation by the laws of this state, any business, person, or
2 persons operating as a common carrier of passengers that is
3 authorized to operate in this state by the Public Service
4 Commission pursuant to Chapter 3 of Title 37, shall be
5 required to annually obtain a special common carrier of
6 passengers business operating license. Such license shall be
7 obtained prior to the registration of any motor bus passenger
8 carrier vehicle owned or otherwise operated by a common
9 carrier of passengers and registered pursuant to Section
10 40-12-246. Furthermore, such business operating license must
11 be presented by the common carrier of passengers to the
12 license issuing official upon the registration of such vehicle
13 and no registration shall be completed without sufficient
14 evidence that the special common carrier of passengers
15 business operating license has been obtained. The licensing
16 provisions of this section shall only apply to those common
17 carriers of passengers that are both based in and have
18 principal operating facilities located within Alabama.

19 "(c) The amount of each license shall be determined
20 by multiplying by six hundred twenty dollars (\$620) the number
21 of motor bus passenger carrier vehicles that are less than 10
22 years old and are registered in the name of the common carrier
23 of passengers that is authorized to operate in this state by
24 the Public Service Commission pursuant to Chapter 3 of Title
25 37, and by multiplying by one hundred dollars (\$100) the
26 number of motor bus passenger carrier vehicles that are 10
27 years old or older and are registered in the name of the

1 common carrier of passengers that is authorized to operate in
2 this state by the Public Service Commission pursuant to
3 Chapter 3 of Title 37.

4 "(d) Such fee shall be paid annually to the county
5 officials responsible for the collection of ad valorem taxes
6 on motor vehicles in the county where the motor bus passenger
7 carrier vehicle is based. The Department of Revenue may adopt
8 any rules and regulations regarding the implementation of such
9 provisions, including such rules and regulations regarding the
10 license renewal process and the payment of such fee.

11 "(e) Of the revenue generated from the issuance of
12 the special common carrier of passengers business operating
13 license, the county licensing official shall retain as
14 commission two and one-half percent of the business operating
15 license fee, which shall be deposited into the general fund of
16 the collecting county. The balance of the revenue remaining
17 after the payment of the commission shall be distributed ~~as~~
18 ~~follows:~~

19 ~~"(1) Seven and one-half percent shall be distributed~~
20 ~~to the State General Fund.~~

21 ~~"(2) Fifty-six and one-half percent shall be~~
22 ~~distributed to the Education Trust Fund.~~

23 ~~"(3) Thirty-six percent shall be distributed to the~~
24 ~~general fund of the collecting county.~~

25 "(f) Any common carrier of passengers authorized to
26 operate in this state by the Public Service Commission
27 pursuant to Chapter 3 of Title 37, found in violation of this

1 section shall be subject to the penalty provisions prescribed
2 in Section 40-12-9.

3 "§40-12-318.

4 "It shall be the duty of the probate judge or
5 license commissioner to issue the licenses herein prescribed
6 on a form to be furnished and prescribed by the state
7 Department of Revenue and to remit such money to the
8 Department of Revenue on or before the tenth of the month
9 following the month of issuance. Such amount of money as shall
10 be appropriated for each fiscal year by the Legislature to the
11 Department of Revenue with which to pay the salaries, the cost
12 of operation and the management of the said department shall
13 be deducted, as a first charge thereon, from the taxes
14 collected under and pursuant to Section 40-12-315; provided,
15 that the expenditure of said sum so appropriated shall be
16 budgeted and allotted pursuant to Article 4 of Chapter 4 of
17 Title 41 and limited to the the amount appropriated to defray
18 the expenses of operating said department for each fiscal
19 year. All money collected under the provisions of this
20 article, less expenses appropriated herein, shall be paid into
21 the Treasury monthly by the Department of Revenue and shall be
22 added to and constitute a part of the State General Fund
23 ~~Education Trust Fund~~. All fees collected by probate judges,
24 license commissioners, and license inspectors, who are
25 compensated on a salary basis, shall be paid by them into the
26 treasury of the county, as other fees are likewise paid.

27 "§40-17-223.

1 "All revenues received or collected by the
2 Department of Revenue upon the selling, use or consumption,
3 distributing, storing, or withdrawing from storage in this
4 state of lubricating oil remaining after the payment of the
5 expense of administration and enforcement of this article are
6 hereby allocated and appropriated in the following manner:

7 "(1) Forty-five percent of the net tax proceeds is
8 hereby allocated ~~and appropriated for state highway purposes~~
9 ~~and as the state's share of the net tax proceeds to be covered~~
10 ~~into the State Treasury to the credit of the Public Road and~~
11 ~~Bridge Fund~~ State General Fund and disbursed as provided in
12 this article.

13 "(2) Fifty-five percent of the net tax proceeds is
14 hereby allocated and appropriated to be used for highway
15 purposes by the counties and municipalities to be covered into
16 the State Treasury and disbursed and allocated as hereinafter
17 provided in this section.

18 "a. A portion of the local subdivisions' share of
19 the net tax proceeds that is equal to 25 percent of the net
20 tax proceeds shall be allocated equally among the 67 counties
21 of the state.

22 "b. The entire residue of the local subdivisions'
23 share of the net tax proceeds, being an amount equal to 30
24 percent of the net tax proceeds shall be allocated among the
25 67 counties of the state on the basis of the ratio of the
26 population of each county to the total population of the state
27 according to the then next preceding federal decennial census,

1 or any special federal census heretofore held in any county
2 subsequent to the effective date of the 1970 Federal Decennial
3 Census. The allocation provided for in this subsection shall
4 be made on or prior to the tenth day of each month with
5 respect to receipts of the lubricating oil tax by the state
6 during the preceding month.

7 "c. The distributions provided for in this
8 subdivision shall be made monthly. The amounts allocated or
9 apportioned to each county shall be disposed of as follows:

10 "1. Ten percent of the amount so allocated or
11 apportioned to each county shall be distributed among the
12 municipalities in the county with respect to which the
13 allocation or apportionment is made, each distribution among
14 the municipalities to be made on the basis of the ratio of the
15 population of each municipality to the total population of all
16 municipalities in the applicable county according to the then
17 next preceding federal decennial census; and

18 "2. The remaining portion of the amount so allocated
19 or apportioned to each county shall be distributed to the
20 county with respect to which the allocation or apportionment
21 is made.

22 "d. The population of any municipality incorporated
23 subsequent to the taking of the then next preceding federal
24 decennial census shall be deemed to be the population shown by
25 the census for that municipality taken pursuant to the
26 requirements of Section 11-41-4. Any municipality incorporated
27 after September 30, 1978 shall not participate in the

1 distribution provided for in this section until the fiscal
2 year next succeeding the fiscal year during which it is
3 incorporated, the first distribution to that municipality to
4 be made in respect of receipts of the lubricating oil tax by
5 the state during October of the fiscal year next succeeding
6 its incorporation.

7 "e. When requested to do so by any municipality, the
8 Department of Transportation may at its discretion make
9 available the services and advice of its engineers and other
10 employees with respect to any work for which that municipality
11 proposes to expend moneys distributed to it under this
12 subdivision. Any services and advice that may be so made
13 available shall be provided under the terms and conditions as
14 may be mutually agreeable to the Department of Transportation
15 and the municipality.

16 "§40-17-360.

17 "The revenue, less the cost of collection, obtained
18 from the tax levied in subdivision (3) of subsection (a) of
19 Section 40-17-325 shall be paid into the State Treasury to the
20 credit of the ~~Department of Transportation and be used~~
21 ~~exclusively for the purpose of paying the cost of acquiring,~~
22 ~~engineering, construction, improvement, and maintenance of~~
23 ~~existing or proposed airports and other air navigation~~
24 ~~facilities within the state, for the payment of the salaries~~
25 ~~of all employees who have been transferred from the Alabama~~
26 ~~Department of Aeronautics to the Department of Transportation~~
27 ~~under Article 12 of Chapter 1 of Title 23, and for the payment~~

1 ~~of administrative expenses incurred by the Department of~~
2 ~~Transportation in performing aeronautical activities and for~~
3 ~~the further purpose of creating a sinking fund for the payment~~
4 ~~of the interest and retirement of the principal of all bonds~~
5 ~~which may be hereafter lawfully issued, sold, and delivered~~
6 ~~for funds to be used exclusively for the enumerated purposes~~
7 State General Fund.

8 "§40-21-51.

9 "All revenues collected under the provisions of
10 Section 40-21-50 shall, after deduction of the cost of
11 collection, be distributed ~~in the following manner:~~

12 "~~(1) Eighty-five percent of the balance remaining~~
13 ~~after deduction of the cost of collection shall be deposited~~
14 ~~in the Special Mental Health Fund to be used for mental health~~
15 ~~purposes; and~~

16 "~~(2) Fifteen percent of the balance remaining after~~
17 ~~deduction of the cost of collection shall be deposited in to~~
18 ~~the State General Fund.~~

19 "§40-21-87.

20 "All taxes or other funds received or collected by
21 the Department of Revenue of the State of Alabama under the
22 provisions of this article remaining after the payment of the
23 expenses of administration and enforcement of this article
24 shall be without delay deposited into the State Treasury to
25 the credit of ~~Education Trust Fund except that, beginning the~~
26 ~~fiscal year ending September 30, 1993, \$14,600,000 annually~~
27 ~~shall be deposited to the Special Mental Health Trust Fund, of~~

1 ~~which one-fourth is to be deposited quarterly~~ State General
2 Fund.

3 "§40-21-107.

4 "All taxes or other funds received or collected by
5 the Department of Revenue of the State of Alabama under the
6 provisions of this article remaining after the payment of the
7 expenses of administration and enforcement of this article
8 shall be without delay deposited into the State Treasury to
9 the credit of ~~Alabama Education Trust Fund~~ the State General
10 Fund.

11 "§40-21-123.

12 "The tax herein levied shall be collected and
13 administered in accordance with the procedure set forth in
14 Section 40-21-85, and for those purposes the provisions of
15 Section 40-21-85 are hereby incorporated into this section by
16 reference. All tax revenue and other funds received or
17 collected under subsection (a) of Section 40-21-121 shall be
18 deposited into the State Treasury and used for the following
19 purposes:

20 "(1) So much thereof as necessary is hereby
21 appropriated to be used by the State Treasurer to pay at their
22 respective maturities the principal and interest due in the
23 fiscal year on the outstanding bonds issued by the Alabama
24 Revolving Loan Fund Authority.

25 ~~"(2) Beginning in March of 2002, one-third of the~~
26 ~~remaining proceeds, plus \$1 million in the fiscal year ending~~

1 ~~September 30, 2002, and \$1.5 million each fiscal year~~
2 ~~thereafter, shall be credited to the Education Trust Fund.~~

3 ~~"(3) (2)~~ The residual balance thereof remaining
4 shall be credited to the State General Fund.

5 "\$40-23-2.

6 "There is levied, in addition to all other taxes of
7 every kind now imposed by law, and shall be collected as
8 herein provided, a privilege or license tax against the person
9 on account of the business activities and in the amount to be
10 determined by the application of rates against gross sales, or
11 gross receipts, as the case may be, as follows:

12 "(1) Upon every person, firm, or corporation,
13 (including the State of Alabama and its Alcoholic Beverage
14 Control Board in the sale of alcoholic beverages of all kinds,
15 the University of Alabama, Auburn University, and all other
16 institutions of higher learning in the state, whether the
17 institutions be denominational, state, county, or municipal
18 institutions, any association or other agency or
19 instrumentality of the institutions) engaged or continuing
20 within this state, in the business of selling at retail any
21 tangible personal property whatsoever, including merchandise
22 and commodities of every kind and character, (not including,
23 however, bonds or other evidences of debts or stocks, nor
24 sales of material and supplies to any person for use in
25 fulfilling a contract for the painting, repair, or
26 reconditioning of vessels, barges, ships, other watercraft,
27 and commercial fishing vessels of over five tons load

1 displacement as registered with the U.S. Coast Guard and
2 licensed by the State of Alabama Department of Conservation
3 and Natural Resources), an amount equal to four percent of the
4 gross proceeds of sales of the business except where a
5 different amount is expressly provided herein. Provided,
6 however, that any person engaging or continuing in business as
7 a retailer and wholesaler or jobber shall pay the tax required
8 on the gross proceeds of retail sales of the business at the
9 rates specified, when his or her books are kept so as to show
10 separately the gross proceeds of sales of each business, and
11 when his or her books are not kept he or she shall pay the tax
12 as a retailer, on the gross sales of the business.

13 "Where any used part including tires of an
14 automotive vehicle or a truck trailer, semitrailer, or house
15 trailer is taken in trade, or in a series of trades, as a
16 credit or part payment on the sale of a new or rebuilt part or
17 tire, the tax levied herein shall be paid on the net
18 difference, that is, the price of the new or used part or tire
19 sold less the credit for the used part or tire taken in trade,
20 provided, however, this provision shall not be construed to
21 include batteries.

22 "(2) Upon every person, firm, or corporation engaged
23 or continuing within this state in the business of conducting
24 or operating places of amusement or entertainment, billiard
25 and pool rooms, bowling alleys, amusement devices, musical
26 devices, theaters, opera houses, moving picture shows,
27 vaudevilles, amusement parks, athletic contests, including

1 wrestling matches, prize fights, boxing and wrestling
2 exhibitions, football and baseball games, (including athletic
3 contests, conducted by or under the auspices of any
4 educational institution within this state, or any athletic
5 association thereof, or other association whether the
6 institution or association be a denominational, a state, or
7 county, or a municipal institution, or association or a state,
8 county, or city school, or other institution, association or
9 school), skating rinks, race tracks, golf courses, or any
10 other place at which any exhibition, display, amusement, or
11 entertainment is offered to the public or place or places
12 where an admission fee is charged, including public bathing
13 places, public dance halls of every kind and description
14 within the State of Alabama, an amount equal to four percent
15 of the gross receipts of any such business. Provided, however,
16 notwithstanding any language to the contrary in the prior
17 portion of this subdivision, the tax provisions so specified
18 shall not apply to any athletic event conducted by a public or
19 nonpublic primary or secondary school or any athletic event
20 conducted by or under the auspices of the Alabama High School
21 Athletic Association. The tax amount which would have been
22 collected pursuant to this subdivision shall continue to be
23 collected by the public or nonpublic primary or secondary
24 school, but shall be retained by the school which collected it
25 and shall be used by the school for school purposes.

26 "(3) Upon every person, firm, or corporation engaged
27 or continuing within this state in the business of selling at

1 retail machines used in mining, quarrying, compounding,
2 processing, and manufacturing of tangible personal property an
3 amount equal to one and one-half percent of the gross proceeds
4 of the sale of the machines. The term "machine," as herein
5 used, shall include machinery which is used for mining,
6 quarrying, compounding, processing, or manufacturing tangible
7 personal property, and the parts of the machines, attachments,
8 and replacements therefor, which are made or manufactured for
9 use on or in the operation of the machines and which are
10 necessary to the operation of the machines and are customarily
11 so used.

12 "(4) Upon every person, firm, or corporation engaged
13 or continuing within this state in the business of selling at
14 retail any automotive vehicle or truck trailer, semitrailer,
15 or house trailer, or mobile home set-up materials and supplies
16 including but not limited to steps, blocks, anchoring, cable
17 pipes, and any other materials pertaining thereto an amount
18 equal to two percent of the gross proceeds of sale of the
19 automotive vehicle or truck trailer, semitrailer, or house
20 trailer, or mobile home set-up materials and supplies
21 provided, however, where a person subject to the tax provided
22 for in this subdivision withdraws from his or her stock in
23 trade any automotive vehicle or truck trailer, semitrailer, or
24 house trailer for use by him or her or by his or her employee
25 or agent in the operation of the business, there shall be
26 paid, in lieu of the tax levied herein, a fee of five dollars
27 (\$5) per year or part thereof during which the automotive

1 vehicle, truck trailer, semitrailer, or house trailer shall
2 remain the property of the person. Each year or part thereof
3 shall begin with the day or anniversary date, as the case may
4 be, of such withdrawal and shall run for the 12 succeeding
5 months or part thereof during which the automotive vehicle,
6 truck trailer, semitrailer, or house trailer shall remain the
7 property of the person.

8 "Where any used automotive vehicle or truck trailer,
9 semitrailer, or house trailer is taken in trade or in a series
10 of trades, as a credit or part payment on the sale of a new or
11 used vehicle, the tax levied herein shall be paid on the net
12 difference, that is, the price of the new or used vehicle sold
13 less the credit for the used vehicle taken in trade.

14 "Sales of automobiles, motorcycles, trucks, truck
15 trailers, or semitrailers that will be registered or titled
16 outside Alabama, that are exported or removed from Alabama
17 within 72 hours by the purchaser or his or her agent for first
18 use outside Alabama are not subject to the Alabama sales tax.
19 Sales of other vehicles such as mobile homes, motor bikes, all
20 terrain vehicles, and boats do not qualify for the export
21 exemption provision and are taxable unless the dealer can
22 provide factual evidence that the vehicle was delivered
23 outside of Alabama or to a common carrier for transportation
24 outside Alabama. In order for the sale to be exempt from
25 Alabama tax, the information relative to the exempt sale shall
26 be documented on forms approved by the Revenue Department.

1 ~~"Of the~~ The total \$.02 tax on each dollar of sale
2 provided hereunder, ~~58 percent of the total tax generated by~~
3 ~~this subdivision (4) shall be deposited to the credit of the~~
4 ~~Education Trust Fund; and 42 percent of the total tax~~
5 ~~generated~~ by this subdivision (4) shall be deposited to the
6 credit of the State General Fund.

7 "(5) Upon every person, firm, or corporation engaged
8 or continuing within this state in the business of selling
9 through coin-operated dispensing machines, food and food
10 products for human consumption, not including beverages other
11 than coffee, milk, milk products, and substitutes therefor,
12 there is levied a tax equal to three percent of the cost of
13 the food, food products, and beverages sold through the
14 machines, which cost for the purpose of this subdivision shall
15 be the gross proceeds of sales of the business.

16 "§40-23-35.

17 "(a) Such amount of money as shall be appropriated
18 for each fiscal year by the Legislature to the Department of
19 Revenue with which to pay the salaries, the cost of operation
20 and management of said department shall be deducted, as a
21 first charge thereon, from the taxes collected under the
22 provisions of this division; provided, that the expenditure of
23 said sum so appropriated shall be budgeted and allotted
24 pursuant to Article 4 of Chapter 4 of Title 41, and limited to
25 the amount appropriated to defray the expenses of operating
26 said department for each fiscal year. After the payment of the
27 expenses, so much of the amount remaining as may be necessary,

1 after first applying all sums of money received by reason of
2 the application of the surplus in the income tax as provided
3 by Section 40-18-58, for the replacement in the public school
4 fund of the three-mill constitutional levy for schools and in
5 the General Fund of the one-mill levy for soldiers' relief and
6 the two and one-half mills for general purposes lost by
7 exemption of homestead provided for in this division shall be
8 first charges against the proceeds of said licenses, taxes or
9 receipts levied or collected under this division. The
10 Comptroller, with the approval of the Governor, is hereby
11 directed to draw his warrants payable out of the total
12 proceeds of said licenses, taxes or receipts levied or
13 collected under this division as herein provided in such sum
14 as shall be found necessary to take care of and replace the
15 three-mill constitutional school levy, the one-mill soldiers'
16 relief levy and the two and one-half mill levy for general
17 purposes of the state ad valorem taxes lost as above set
18 forth.

19 "(b) Of the amounts of such collections in any
20 fiscal year, remaining after the payment of the expenses of
21 administration and replacement of the amounts in the several
22 funds as herein provided there shall be paid into the Treasury
23 sums to be credited as follows:

24 "(1) To the credit of the 67 counties of the state,
25 to be divided and distributed as hereinafter provided,
26 \$378,000;

1 ~~(2) To the Department of Human Resources,~~
2 ~~\$1,322,000;~~

3 "~~(3)~~ (2) Beginning June 1, 2000, to the Department
4 of Conservation and Natural Resources for capital outlay for
5 acquisition of land contiguous to existing state parks and
6 land acquired for lakes and or water reservoirs, provision,
7 construction, improvement, renovation, equipping, and
8 maintenance of the state parks system only and not for use by
9 the Department of Conservation and Natural Resources for
10 personnel or administrative use, the sum equal to the increase
11 in receipts accruing to the State of Alabama due to the cap on
12 discounts per license holder in Section 40-23-36(b), which
13 increase shall be equal to the difference between the discount
14 rate or amount allowed under Section 40-23-36(b) and the
15 maximum discount rate allowable under Section 40-23-36(a);
16 provided, however, if at any time any bonds of the Alabama
17 State Parks System Improvement Corporation or the Alabama
18 Public Historical Sites and Parks Improvement Corporation are
19 outstanding (excluding bonds that have been refunded by the
20 establishment of an escrow trust for the payment thereof
21 consisting solely of bonds or other obligations which as to
22 principal and interest constitute direct obligations of, or
23 are unconditionally guaranteed by, the United States of
24 America) there shall first be paid into the State General Fund
25 from such collections an amount equal to the debt service
26 (principal, interest, and premium, if any) payable on such
27 bonds in the then current fiscal year of the state. Provided,

1 however, that one million dollars (\$1,000,000) of such
2 increase in receipts per fiscal year shall be credited to the
3 Department of Human Resources beginning October 1, 1996, until
4 September 30, 2002, and shall be expended for the foster
5 children program.

6 "~~(4)~~ (3)a. On October 1, 2002, to the Department of
7 Conservation and Natural Resources for capital outlay, repairs
8 and maintenance of the state parks system only, the minimum
9 sum of five million dollars (\$5,000,000) from the increase in
10 receipts accruing to the State of Alabama due to the cap on
11 discounts per license holder in Section 40-23-36(b) as
12 calculated in Section 40-23-35(b) (3). Beginning October 1,
13 2003, annually, until September 30, 2015 to the Department of
14 Conservation and Natural Resources for capital outlay,
15 repairs, and maintenance of the state parks system only, the
16 sum calculated by a fraction, the numerator of which is five
17 million dollars (\$5,000,000) and the denominator of which is
18 equal to the increase in receipts as calculated in Section
19 40-23-35(b) (3) for fiscal year 2002 accruing to the State of
20 Alabama multiplied by the increase in receipts as calculated
21 in Section 40-23-35(b) (3) for the then current fiscal year, or
22 the sum of five million dollars (\$5,000,000), whichever is
23 greater. Notwithstanding the previous sentence, for the fiscal
24 years ending September 30, 2012, and September 30, 2013, only,
25 the five million dollars (\$5,000,000) shall be transferred to
26 the State General Fund.

1 "b. Beginning October 1, ~~2002~~ 2015, to the credit of
2 the State General Fund, the balance of the sum equal to the
3 increase in receipts accruing to the State of Alabama due to
4 the cap on discounts per license holder in Section
5 40-23-36(b) .

6 "(c) One-half of the amount deposited to the credit
7 of the 67 counties as above provided, shall be divided and
8 distributed proportionately among the 67 counties of the state
9 according to the population of the said counties as shown by
10 the last federal census as proclaimed, published or certified
11 by the Director of the Bureau of the Census; and one-half of
12 said proceeds shall be divided or distributed equally among 67
13 counties; provided, that the funds divided and distributed to
14 the several counties of the state as hereinabove provided for
15 shall be used exclusively for full-time health service in
16 cooperation with the State Board of Health or the federal
17 government, and for extension services in cooperation with the
18 Alabama Agriculture Extension Service or the federal
19 government, at the discretion of the county commissions of the
20 several counties of the state.

21 ~~"(d) The amounts provided in subsection (b) for the~~
22 ~~Department of Human Resources shall be used for general~~
23 ~~welfare purposes. For purposes of this division, "general~~
24 ~~welfare purposes" means:~~

25 ~~"(1) The administration of public assistance as set~~
26 ~~out in Sections 38-2-5 and 38-4-1;~~

1 ~~"(2) Services, including supplementation and~~
2 ~~supplementary services under the federal Social Security Act,~~
3 ~~to or on behalf of persons to whom such public assistance may~~
4 ~~be given under said Section 38-4-1;~~

5 ~~"(3) Services to and on behalf of dependent,~~
6 ~~neglected or delinquent children; and~~

7 ~~"(4) Investigative and referral services to and on~~
8 ~~behalf of needy persons.~~

9 ~~"(e) (d)~~ In addition, there shall be paid,
10 commencing on January 1, 1978, and on the first day of each
11 fiscal quarter thereafter, to the Department of Human
12 Resources for a statewide, state-administered food stamp
13 program, as authorized by the Food Stamp Act of 1964, Public
14 Law 88-525, 88th Congress, and amendments thereto, an amount
15 equal to five percent of the value of food stamp benefits
16 issued statewide in excess of the amount paid by recipients
17 (bonus or free stamps) during the immediate prior fiscal
18 quarter, which sum so appropriated shall be paid quarterly to
19 the Department of Human Resources Trust Fund for
20 administration of the food stamp program in conformity with
21 rules and regulations promulgated by the United States
22 Department of Agriculture and in conformity with Sections
23 38-1-1 through 38-6-9. Such administrative funds shall be
24 limited to and based on fiscal year 1976-77 administrative
25 costs, normal inflationary increases and mandated
26 administration requirements of the Alabama Legislature and the
27 United States Department of Agriculture. The Department of

1 Human Resources will not staff any county food stamp office at
2 a level which exceeds the average staff-to-recipient ratios
3 which existed in Alabama during fiscal year 1976-77. This
4 restriction will apply in coordination with those provided
5 hereinabove and, should conflict occur, the lesser amount of
6 expenditure shall be required. At the end of each fiscal year,
7 an accounting shall be made of said sum so that any unexpended
8 and unencumbered balance of funds may be determined for the
9 purpose of paying such balance to the Education Trust Fund.

10 ~~"(f) (c)~~ The amount of the proceeds of all taxes
11 levied by this division remaining after the payment of the
12 expenses of administration and enforcement and the replacement
13 in the several funds of the amount lost by any homestead
14 exemptions and the distribution as provided in subsections (b)
15 and (d), shall be paid into the ~~Education Trust Fund except as~~
16 ~~provided in subdivision (4) of Section 40-23-2 and State~~
17 ~~General Fund subsection (c) of Section 40-23-61.~~

18 "§40-23-50.

19 "(a) There is hereby levied, in addition to all
20 other taxes of every kind now imposed by law, and shall be
21 collected, as herein provided, a privilege or license tax
22 against the person on account of the business activities
23 engaged in and in the amount to be determined by the
24 application of rates against gross receipts, as follows:

25 "Upon every person, firm or corporation engaged or
26 continuing within this state in the business of contracting to
27 construct, reconstruct or build any public highway, road,

1 bridge, or street, an amount equal to five percent of the
2 gross receipts derived from performance of such contracts. The
3 term "gross receipts" is herein defined to include only those
4 amounts derived and received by the contractor from the
5 performance of such contracts.

6 "(b) The proceeds of the taxes levied by this
7 section, after deduction of the cost of administration and
8 collection of such taxes, shall be distributed ~~as follows: to~~
9 the State General Fund.

10 ~~"(1) Fifteen percent of the residue remaining after~~
11 ~~deduction of the cost of administration and collection shall~~
12 ~~be paid into the State Treasury and shall be credited to the~~
13 ~~Pensions and Security Trust Fund to be used for general~~
14 ~~welfare purposes, and~~

15 ~~"(2) Eighty-five percent of the residue remaining~~
16 ~~after deduction of the cost of administration and collection~~
17 ~~shall be paid into the State Treasury and shall be credited to~~
18 ~~the Alabama Special Mental Health Fund to be used for mental~~
19 ~~health purposes.~~

20 "(c) The taxes imposed pursuant to this section
21 shall constitute a debt due the state and may be collected by
22 civil action, in addition to all other methods provided by law
23 and in this section. The said taxes, together with interest
24 and penalties with respect thereto, shall constitute and be
25 secured by a lien upon the property of any person from whom
26 said taxes are due or who is required to pay said taxes. All
27 provisions of the revenue laws of this state which apply to

1 the enforcement of liens for license taxes due the state shall
2 apply fully to the collection of the taxes levied herein, and
3 the Department of Revenue shall collect such taxes and enforce
4 this section and shall have and exercise for such collection
5 and enforcement all rights and remedies that this state or the
6 department has for collection of the state sales tax. All
7 provisions of the state sales tax, with respect to
8 definitions, except the definition of "gross receipts"
9 contained therein, payment and assessment of the state sales
10 tax, making of reports and keeping and preserving records with
11 respect thereto, interest after the due date of tax, penalties
12 for failure to pay tax or otherwise complying with the state
13 sales tax statutes, the promulgation of rules and regulations
14 and the administration and enforcement of the state sales tax
15 statutes, which are not inconsistent with the provisions of
16 this section when applied to the tax levied pursuant to
17 subsection (a) of this section, shall apply to the tax levied
18 herein. The Commissioner of Revenue and the state Department
19 of Revenue shall have and exercise the same powers, duties and
20 obligations with respect to the taxes levied herein as are
21 imposed on the commissioner and the department by the state
22 sales tax statutes. All provisions of the state sales tax
23 statutes that are made applicable in this section to the taxes
24 levied herein and to the administration of this section are
25 incorporated herein by reference and made a part hereof as if
26 fully set forth herein; provided, that the provisions of the
27 state sales tax with respect to the collection by the taxpayer

1 of the tax levied therein shall not apply, the taxes levied
2 herein being levied against the person required to pay the tax
3 to the state.

4 "(d) The taxes levied herein shall not apply with
5 respect to contracts made by the contractor with any county or
6 incorporated city or town, except that contracts in which the
7 State of Alabama is a joint party with the city, town or
8 county shall be subject to the tax, nor to that portion of the
9 gross receipts received by the contractor constituting
10 additional amounts paid to the contractor under contractual
11 escalation provisions allowing for an increase in the contract
12 price for escalations in the cost of fuels, materials, and/or
13 labor.

14 "§40-23-61.

15 "(a) An excise tax is hereby imposed on the storage,
16 use or other consumption in this state of tangible personal
17 property, not including, however, materials and supplies
18 bought for use in fulfilling a contract for the painting,
19 repairing or reconditioning of vessels, barges, ships, other
20 watercraft and commercial fishing vessels of over five tons
21 load displacement as registered with the U.S. Coast Guard and
22 licensed by the State of Alabama Department of Conservation
23 and Natural Resources, purchased at retail on or after October
24 1, 1965, for storage, use or other consumption in this state
25 at the rate of four percent of the sales price of such
26 property or the amount of tax collected by the seller,
27 whichever is greater; provided, however, when the seller

1 follows the Department of Revenue's suggested use tax brackets
2 and his records prove that his following said brackets
3 resulted in a net undercollection of tax for the month, he may
4 report the tax due or tax collected, whichever is less, except
5 as provided in subsections (b) and (c) of this section.

6 "(b) An excise tax is hereby imposed on the storage,
7 use or other consumption in this state of any machines used in
8 mining, quarrying, compounding, processing and manufacturing
9 of tangible personal property, purchased at retail on or after
10 October 1, 1965, at the rate of one and one-half percent of
11 the sales price of any such machine or the amount of tax
12 collected by the seller, whichever is greater; provided,
13 however, when the seller follows the Department of Revenue's
14 suggested use tax brackets and his records prove that his
15 following said brackets resulted in a net undercollection of
16 tax for the month, he may report the tax due or tax collected,
17 whichever is less; provided, that the term "machine," as
18 herein used, shall include machinery which is used for mining,
19 quarrying, compounding, processing, or manufacturing tangible
20 personal property, and the parts of such machines, attachments
21 and replacements therefor, which are made or manufactured for
22 use on or in the operation of such machines and which are
23 necessary to the operation of such machines and are
24 customarily so used.

25 "(c) An excise tax is hereby imposed on the storage,
26 use or other consumption in this state of any automotive
27 vehicle or truck trailer, semitrailer or house trailer, and

1 mobile home set-up materials and supplies including but not
2 limited to steps, blocks, anchoring, cable pipes and any other
3 materials pertaining thereto, purchased at retail on or after
4 October 1, 1965, for storage, use or other consumption in this
5 state at the rate of two percent of the sales price of such
6 automotive vehicle, truck trailer, semitrailer or house
7 trailer, and mobile home set-up materials and supplies as
8 specified above, or the amount of tax collected by the seller,
9 whichever is greater; provided, however, when the seller
10 follows the Department of Revenue's suggested use tax brackets
11 and his records prove that his following said brackets
12 resulted in a net undercollection of tax for the month, he may
13 report the tax due or tax collected, whichever is less. Where
14 any used automotive vehicle or truck trailer, semitrailer or
15 house trailer is taken in trade, or in a series of trades, as
16 a credit or part payment on the sale of a new or used vehicle,
17 the tax levied herein shall be paid on the net difference,
18 that is, the price of the new or used vehicle sold less the
19 credit for the used vehicle taken in trade.

20 ~~"Of the total \$.02 tax on each dollar of sale~~
21 ~~provided hereunder, 58 percent of the total tax generated by~~
22 ~~this subsection shall be deposited to the credit of the~~
23 ~~Education Trust Fund; and 42 percent of the total tax~~
24 ~~generated by this subsection shall be deposited to the credit~~
25 ~~of the State General Fund.~~

26 "(d) Every person storing, using or otherwise
27 consuming in this state tangible personal property purchased

1 at retail shall be liable for the tax imposed by this article,
2 and the liability shall not be extinguished until the tax has
3 been paid to this state; provided, that a receipt from a
4 retailer maintaining a place of business in this state or a
5 retailer authorized by the department, under such rules and
6 regulations as it may prescribe, to collect the tax imposed
7 hereby and who shall for the purpose of this article be
8 regarded as a retailer maintaining a place of business in this
9 state, given to the purchaser in accordance with the
10 provisions of Section 40-23-67, shall be sufficient to relieve
11 the purchaser from further liability for tax to which such
12 receipt may refer.

13 "(e) An excise tax is hereby imposed on the classes
14 of tangible personal property, and at the rates imposed on
15 such classes, specified in subsections (a), (b) and (c) of
16 this section, on the storage, use, or other consumption in the
17 performance of a contract in this state of any such tangible
18 personal property, new or used, the tax to be measured by the
19 sales price or the fair and reasonable market value of such
20 tangible personal property when put into use in this state,
21 whichever is less; provided, that the tax imposed by this
22 subsection shall not apply where the taxes imposed by
23 subsection (a), (b), or (c) of this section apply.

24 "§40-23-77.

25 "A discount of three percent of the taxes levied by
26 this article due and payable to the state shall be allowed to
27 the seller or vendor; provided, that the taxes due by such

1 seller are paid before same becomes delinquent, as in this
2 article provided.

3 "Effective June 1, 2001, the Governor may, by
4 executive order, authorize the Department of Revenue to
5 provide by proper rules and regulations for the allowance of a
6 discount, not to exceed three percent (3%) of the taxes levied
7 by this article due and payable to the state by the seller or
8 vendor; provided that the taxes due by such seller are paid
9 before same becomes delinquent, as in this article provided.

10 "For any taxes collected by the seller or vendor on
11 or after June 1, 2001, the Governor may, by executive order,
12 authorize the Department of Revenue to provide by proper rules
13 and regulations for a maximum discount amount or rate for each
14 seller or vendor regardless of the number of locations of that
15 seller or vendor within the state.

16 "Beginning June 1, 2001, until September 30, 2002,
17 the balance of the sum equal to the increase in receipts due
18 to any maximum discount amount or rate as provided herein
19 shall first be credited to the Department of Conservation and
20 Natural Resources for (1) the sum equal to the interest the
21 Game and Fish Fund and the Seafood Fund would have earned on
22 the sale of hunting and/or fishing licenses, which is required
23 to be credited to the funds by Federal Regulation 50 CFR
24 80.4a(3), and (2) a sum equal to one million dollars
25 (\$1,000,000) for the Coastal Programs; and any remaining
26 balance shall be credited to the State General Fund.

1 "Beginning October 1, ~~2002~~ 2015, and each fiscal
2 year thereafter ~~the lesser of five hundred thousand dollars~~
3 ~~(\$500,000) or~~ the entire amount of the sum equal to the
4 increase in receipts due to any maximum discount amount or
5 rate as provided herein ~~shall be credited to the Department of~~
6 ~~Human Resources and expended for the foster children program.~~
7 ~~Any remaining balance shall first be credited to the~~
8 ~~Department of Conservation and Natural Resources to be~~
9 ~~allocated in whole or in part to the following: (1) To the~~
10 ~~Game and Fish Fund and the Seafood Fund in an amount at least~~
11 ~~equal to the interest that each fund would have earned on the~~
12 ~~sale of hunting and/or fishing licenses which is required to~~
13 ~~be credited to the funds by the Federal Regulation 50 CFR~~
14 ~~80.4a(3), and (2) to the Coastal Programs, a sum equal to one~~
15 ~~million dollars (\$1,000,000); and any remaining balance shall~~
16 ~~be credited to the State General Fund. Notwithstanding the~~
17 ~~foregoing, for the fiscal years ending September 30, 2012, and~~
18 ~~September 30, 2013, only, the one million dollars (\$1,000,000)~~
19 ~~that would otherwise be distributed to the Coastal Programs~~
20 ~~shall instead be distributed to the State General Fund.~~

21 "§40-23-85.

22 "All taxes, fees, interest or penalties imposed and
23 all amounts of tax herein required to be paid to the state
24 under this article must be paid to the Department of Revenue
25 at Montgomery, Alabama, with remittance payable to the
26 Treasurer of Alabama. Such amount of money as shall be
27 appropriated for each fiscal year by the Legislature to the

1 Department of Revenue with which to pay the salaries, the cost
2 of operation and the management of the said department shall
3 be deducted, as a first charge thereon, from the taxes
4 collected under and pursuant to Section 40-23-61; provided,
5 that the expenditure of said sum so appropriated shall be
6 budgeted and allotted pursuant to Article 4 of Chapter 4 of
7 Title 41, and limited to the amount appropriated to defray the
8 expenses of operating said department for each fiscal year.
9 After the distributions provided herein ~~and the distributions~~
10 ~~of use tax on automobiles to the General Fund as provided in~~
11 ~~Section 40-23-61(c)~~, the balance of the tax collected under
12 and pursuant to said Section 40-23-61 shall be distributed ~~as~~
13 ~~follows: (1) remote use tax amounts, seventy-five percent~~
14 ~~(75%) to the General Fund and twenty-five percent (25%) to the~~
15 ~~Education Trust Fund, and (2) any remaining amounts,~~
16 ~~seventy-five percent (75%) to the Education Trust Fund and~~
17 ~~twenty-five percent (25%) to the General Fund. An amount~~
18 ~~sufficient to fund the Children's Health Insurance Program~~
19 ~~(CHIP) shall be distributed annually as a first charge against~~
20 ~~the amounts allocated to the General Fund under this section.~~
21 It is the legislative intent that all amounts collected on
22 transactions involving a seller located outside the State of
23 Alabama when the property is shipped or transported from
24 outside the state shall be considered use tax for the purpose
25 of this distribution, regardless of whether the taxes may be
26 considered sales taxes for other purposes.

27 "§40-23-108.

1 "The licensing official shall, after the deduction
2 of the fee as provided in Section 40-23-107, remit the revenue
3 collected hereunder to the Department of Revenue for deposit
4 as follows:

5 "~~Of the total two cents (\$.02) tax on each dollar of~~
6 ~~sale, 58% of the total tax generated shall be deposited to the~~
7 ~~credit of the Education Trust Fund; and 42% of the total tax~~
8 ~~generated shall be deposited to the credit of the State~~
9 ~~General Fund. Provided, however, of the total of those funds~~
10 ~~derived from the state sales and use taxes collected on~~
11 ~~motorboats, 50 percent shall be paid to the State General Fund~~
12 ~~and 50 percent to the Education Trust Fund."~~

13 "§40-23-174.

14 "(a) Should the enactment of a national agreement
15 for the collection of sales and use taxes from remote sellers
16 establish a single national tax rate on such remote sales or
17 should the agreement provide for the State of Alabama to
18 establish a single statewide rate on such remote sales, the
19 proceeds shall be distributed as follows:

20 "(1) One-half of such proceeds shall be distributed
21 to the State of Alabama ~~of which 75% shall be deposited into~~
22 ~~the General Fund, and 25% shall be deposited into the~~
23 ~~Education Trust Fund.~~

24 "(2) One-quarter shall be distributed to the
25 governing body of the municipality in which the delivery is
26 made, if the delivery is made into a municipality.

1 "(3) The remainder shall be distributed to the
2 county governing body in the county in which the delivery is
3 made.

4 "(b) The tax proceeds distributed to a municipality
5 or county shall be expended by the governing body of the
6 municipality or county as required and provided by law for
7 other sales and use tax proceeds levied and collected by the
8 county or municipality including any bonded indebtedness.

9 "§40-25-23.

10 "All revenues collected under the provisions of this
11 article, except as otherwise provided, shall be paid to the
12 Department of Revenue by check or draft made payable to the
13 Treasurer of Alabama, and shall be distributed in the
14 following manner:

15 "(1) All of the revenue derived from the tax levied
16 upon cigarettes by Sections 40-25-2 and 40-25-41 shall be
17 deposited in the State Treasury and ~~38.82 percent of such~~
18 ~~revenue~~ shall be divided as follows:

19 ~~"a. Six and six one-hundredths percent to the credit~~
20 ~~of the State Public Welfare Trust Fund, which is hereby~~
21 ~~appropriated for general welfare purposes. In this section,~~
22 ~~"general welfare purposes" means:~~

23 ~~"1. The administration of public assistance as set~~
24 ~~out in Sections 38-2-5 and 38-4-1;~~

25 ~~"2. Services, including supplementation and~~
26 ~~supplementary services under the federal Social Security Act,~~

1 to or on behalf of persons to whom such public assistance may
2 be given under Section 38-4-1;

3 "3. Services to and on behalf of dependent,
4 neglected, or delinquent children; and

5 "4. Investigative and referral services to and on
6 behalf of needy persons.

7 "b. Nine and nine one-hundredths percent shall be
8 set apart and used for the following purposes only and in the
9 following order:

10 "1. So much thereof as may be necessary for such
11 purpose is hereby appropriated and shall be used by the State
12 Treasurer to pay at their respective maturities the principal
13 and interest that will mature during the then current fiscal
14 year on all bonds at the time outstanding that may have been
15 issued by the State Industrial Development Authority under the
16 provisions of the following acts:

17 "(i) Acts 1967, No. 231;

18 "(ii) Acts 1971, No. 1420;

19 "(iii) Acts 1973, No. 1039;

20 "(iv) Acts 1975, No. 1217;

21 "(v) Acts 1978, 2nd Ex. Sess., No. 99;

22 "(vi) Acts 1981, No. 81-843;

23 "(vii) Acts 1983, No. 83-925; and

24 "(viii) Acts 1987, No. 87-550.

25 "2. The balance thereafter remaining during each
26 fiscal year shall be paid into a special fund in the State
27 Treasury to be designated the "General and Mental Health

1 Fund," and is hereby appropriated and shall be distributed as
2 follows:

3 ~~"(i) Thirty-six percent of the said balance shall be~~
4 ~~expended by the State Health Officer, with the approval of the~~
5 ~~state Board of Health, for salaries, other expenses and~~
6 ~~equipment purchases, incident to general health work;~~

7 ~~"(ii) Fifty-eight percent of the said balance shall~~
8 ~~be paid to the Department of Mental Health created in Chapter~~
9 ~~50 of Subtitle 2 of Title 22, to be expended by the said~~
10 ~~department for such purposes as it may designate for the~~
11 ~~provision of mental health services; and~~

12 ~~"(iii) Six percent of said balance shall be paid to~~
13 ~~the Alabama Mental Health Board to be expended by said board~~
14 ~~for such purposes as it may designate for the provision of~~
15 ~~services to people with an intellectual disability.~~

16 ~~"c. Twelve and twelve one-hundredths percent shall~~
17 ~~be set apart and used for the following purposes only and in~~
18 ~~the following order:~~

19 ~~"1. So much thereof as may be necessary for such~~
20 ~~purpose is hereby appropriated to the purpose of acquiring and~~
21 ~~constructing mental health facilities in the state, and to~~
22 ~~that end shall be used by the State Treasurer to pay, at their~~
23 ~~respective maturities, the principal and interest that will~~
24 ~~mature during the then current fiscal year on whichever of the~~
25 ~~following may be issued:~~

1 ~~"(i) Any bonds of the state that may be issued for~~
2 ~~acquisition and construction of mental health facilities under~~
3 ~~Amendment 266 of the Constitution of Alabama; or~~

4 ~~"(ii) Any bonds that may be issued by the Alabama~~
5 ~~Mental Health Finance Authority under the provisions of Acts~~
6 ~~1988, Act No. 88-475.~~

7 ~~"2. The balance thereafter remaining during each~~
8 ~~fiscal year shall be paid into a special fund in the State~~
9 ~~Treasury, designated the "General and Mental Health Fund," and~~
10 ~~is hereby appropriated and shall be distributed as follows:~~

11 ~~"(i) Thirty percent of said balance shall be~~
12 ~~expended by the State Health Officer, with the approval of the~~
13 ~~state Board of Health, for salaries, other expenses, and~~
14 ~~equipment purchases incident to general health work; and~~

15 ~~"(ii) Seventy percent of the said balance shall be~~
16 ~~paid to the Department of Mental Health created in Chapter 50~~
17 ~~of Subtitle 2 of Title 22, and shall be used by the said~~
18 ~~department for mental health purposes in the state.~~

19 ~~"d. Six and six one-hundredths percent shall be set~~
20 ~~apart and used for the following purposes only and in the~~
21 ~~following order:~~

22 ~~"1. So much thereof as may be necessary for such~~
23 ~~purposes is hereby appropriated and shall be used by the State~~
24 ~~Treasurer to pay, at their respective maturities, the~~
25 ~~principal and interest that will mature during the then~~
26 ~~current fiscal year on all bonds that may be issued by the~~
27 ~~State Parks Development Authority under the provisions of Acts~~

1 ~~1967, No. 272, which provided for the creation of said~~
2 ~~authority and also provided for the submission of a~~
3 ~~constitutional amendment to authorize the issuance of general~~
4 ~~obligation bonds by said authority.~~

5 ~~"2. The balance thereafter remaining during each~~
6 ~~fiscal year shall be deposited into a special fund in the~~
7 ~~State Treasury to be designated the "State Parks Fund" and is~~
8 ~~hereby appropriated and shall be distributed as follows: Said~~
9 ~~fund may be expended by the State Director of Conservation at~~
10 ~~his discretion and with the approval of the Governor for~~
11 ~~salaries, other expenses, land acquisitions, equipment~~
12 ~~purchases, capital additions or improvements, or other lawful~~
13 ~~expenses relating to the state division of parks, monuments,~~
14 ~~and historical sites.~~

15 ~~"e. Sixty-six and sixty-seven one-hundredths percent~~
16 ~~to the credit of the General Fund.~~

17 ~~"(2) The remaining 61.18 percent of the revenue~~
18 ~~derived from the tax levied on cigarettes by Sections 40-25-2~~
19 ~~and 40-25-41 shall be deposited into the State Treasury and~~
20 ~~allocated as follows:~~

21 ~~"a. Up to \$2 million received annually shall be~~
22 ~~allocated to the various counties of the state levying a~~
23 ~~cigarette tax to offset the administrative expenses of~~
24 ~~obtaining local stamps to affix to cigarettes sold in their~~
25 ~~jurisdiction for the purpose of collecting their local~~
26 ~~cigarette tax and to provide a discount to wholesalers and~~
27 ~~jobbers for affixing such stamps. These funds shall be~~

1 distributed by the Comptroller pro rata based on the actual
2 administrative expenses reported to the Comptroller by the
3 counties at the conclusion of each quarter of the fiscal year.
4 The Comptroller shall insure that such funds are distributed
5 as soon as possible following the receipt of such reports.
6 Failure of any county to submit such a report shall not
7 prohibit the Comptroller from distributing funds to the
8 remaining counties.

9 "b. Remaining revenues to the General Fund ~~to be~~
10 ~~used for Medicaid services.~~

11 "(3) All of the revenue derived from the tax levied
12 by Sections 40-25-2 and 40-25-41 upon tobacco products other
13 than cigarettes shall be deposited in the State Treasury to
14 the credit of the State General Fund.

15 "§40-26-20.

16 "One-fifth of the proceeds of the tax levied by this
17 chapter in counties which are members of the Alabama Mountain
18 Lakes Association, after deduction of an agreed upon cost of
19 collection between the counties involved and the state
20 Department of Revenue, such cost of collection not to exceed
21 five percent, shall be appropriated in the following manner:
22 Fifty percent of said portion shall be appropriated to the
23 Alabama Mountain Lakes Association to be used for promotion of
24 tourism and travel. The remaining fifty percent of said
25 portion shall be paid to the respective counties to be used
26 for the promotion of tourism, recreation and conventions. Said
27 money shall be controlled by the county commission unless

1 local law provides otherwise. The balance of all taxes or
2 other funds received or collected by the department under the
3 provisions of this chapter shall be without delay deposited in
4 the State Treasury. ~~Three-fourths of said balance of the~~
5 ~~revenue derived under this chapter~~ and shall be deposited into
6 the State General Fund, ~~and the remaining one-fourth shall be~~
7 ~~used exclusively for state travel advertising and travel~~
8 ~~promotion by the State Bureau of Tourism and Travel from the~~
9 ~~appropriation made by the Legislature."~~

10 Section 2. All laws or parts of laws which conflict
11 with this act are repealed.

12 Section 3. This act is effective October 1, 2015
13 following its passage and approval by the Governor, or its
14 otherwise becoming law.