

1 HB571  
2 149072-2  
3 By Representative Melton (N & P)  
4 RFD: Local Legislation  
5 First Read: 09-APR-13

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to Dallas County; to levy an additional  
14 sales tax on liquor sold in the county by entities licensed by  
15 the Alcoholic Beverage Control Board; providing for the tax;  
16 and prescribing a delinquent monetary penalty for a violation  
17 of this act.

18 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

19 Section 1. This act shall only apply to Dallas  
20 County.

21 Section 2. For purposes of this act, the term  
22 "liquor" shall have the same meaning as ascribed to the term  
23 in subdivision (15) of Section 28-3-1 Code of Alabama 1975.

24 Section 3. (a) Notwithstanding any provision of law  
25 and pursuant to Section 104 of the Constitution of Alabama of  
26 1901, there is imposed, in addition to all other taxes,  
27 including, but not limited to, municipal gross receipts

1 license taxes, a five percent sales tax on liquor sold by  
2 entities licensed by the Alcoholic Beverage Control Board.

3 (b) The proceeds of all sales that are presently  
4 exempt under the state sales and use tax statutes are exempt  
5 from the tax authorized by this act.

6 Section 4. All amounts collected within Dallas  
7 County pursuant to this act shall be allocated as follows:

8 (1) Twenty-five percent to the district attorney for  
9 Dallas County.

10 (2) Seventy-five percent to the Dallas County Drug  
11 Court.

12 Section 5. The taxes levied by this act, except as  
13 otherwise provided, shall be due and payable to the Director  
14 of Revenue or any other county officer or employee charged  
15 with the duty of collecting county licenses or privilege  
16 taxes, on or before the last day of each month next succeeding  
17 the month in which the tax accrues. On or before the last day  
18 of each month after the ratification date of the taxes, every  
19 person upon whom the tax is levied by this act shall render to  
20 the director on a form prescribed by him or her, a true and  
21 correct statement showing the gross proceeds of the business  
22 subject to the tax for the then preceding month, together with  
23 such other information as the director may demand and require.  
24 When making the monthly report the taxpayer shall compute and  
25 pay to the director the amount of taxes shown to be due;  
26 provided, however, any person subject to the tax who conducts  
27 any business on a credit basis may defer reporting and paying

1 the tax until after the person has received payment for the  
2 items, articles, or accommodations furnished. In the event the  
3 taxpayer so defers reporting and paying any taxes, he or she  
4 shall thereafter include in each monthly report all credit  
5 collections made during the then preceding month and shall pay  
6 the amount of taxes computed thereon at the time of filing the  
7 report. Every person engaged or continuing in any business  
8 subject to the taxes levied by this act shall keep and  
9 preserve suitable records of the gross proceeds of the  
10 business and such other books or accounts as may be necessary  
11 to determine the amount of tax for which he or she is liable.  
12 The records shall be kept and preserved for a period of five  
13 years and shall be open for examination at any time by the  
14 director or by any duly authorized agent, deputy, or employees  
15 of the director. Any person who fails to pay the tax levied by  
16 this act within the time required by this act shall pay in  
17 addition to the tax a delinquent penalty of 10 percent of the  
18 amount of tax due, together with interest thereon at the rate  
19 of one-half of one percent per month or fraction thereof from  
20 the date on which the tax became due and payable, to be  
21 assessed and collected as a part of the tax. The director may  
22 waive or remit the penalty or any portion thereof.

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