

1 HB127
2 132845-2
3 By Representatives Roberts, Rich, Merrill, Greer, Williams
4 (D), Johnson (W), Baughn, Beckman, Rogers, Collins, Wallace,
5 Nordgren, Weaver, Jones, Buttram, McCutcheon, Thomas, Hubbard
6 (J), Henry, McMillan, Robinson (J), Farley, Robinson (O),
7 Tuggle, Hammon, Long, Mitchell, Newton (D), Grimsley,
8 Treadaway, McAdory and McClendon
9 RFD: Commerce and Small Business
10 First Read: 03-MAR-11

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ENROLLED, An Act,

To amend Sections 40-13-6 and 40-13-8, Code of Alabama 1975; to provide that the excise and privilege tax on coal shall terminate on October 1, 2016, unless extended by the Legislature; and to provide further for the distribution of tax receipts.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Sections 40-13-6 and 40-13-8, Code of Alabama 1975, are amended to read as follows:

"§40-13-6.

"(a) In each fiscal year when the funds then on deposit in the special fund or funds created for retirement of the bonds equal the amount needed to pay all the principal and interest becoming payable on the bonds within the succeeding 12 months and the funds then on deposit in the reserve fund or funds created for the bonds equal the maximum principal and interest becoming due on the bonds in any one year, the severance tax proceeds remaining in the Alabama State Docks Bulk Handling Facility Trust Fund, shall be credited to the State General Fund; provided however, that if at the end of any fiscal year of the state, beginning with the fiscal year ending September 30, 1987, the Director of the Alabama State Docks Department shall have notified the Director of Finance in writing, at least five days prior to the close of the

1 fiscal year, that the revenues to be derived by the Alabama
2 State Docks Department from the operations of its coal
3 handling facilities for the then current fiscal year are
4 anticipated to be insufficient to pay the aggregate of (1) the
5 expenses (exclusive of depreciation) incurred in operating and
6 maintaining the facilities during such fiscal year and (2)
7 principal and interest that came due during such fiscal year
8 on those bonds of the Alabama State Docks Department for
9 payment of which the revenues have been pledged (which
10 notification shall specify the amount of the expected
11 deficiency), then the remaining severance tax proceeds shall
12 remain in the Alabama State Docks Bulk Handling Facility Trust
13 Fund and shall not be transferred to the State General Fund.
14 Following the filing of such notification, a report shall be
15 filed by the Director of the Alabama State Docks Department
16 with the Director of Finance within 30 days after the close of
17 such fiscal year, supported by such documentation as may be
18 deemed appropriate by the Director of Finance and attesting to
19 the amount of the actual deficiency, computed as described
20 above, incurred in the operation of the facilities during the
21 immediately preceding fiscal year. Upon receipt of the report
22 and such other documentation from the department as the
23 Director of Finance may specify, the Director of Finance, if
24 satisfied as to the accuracy of the amount of the actual
25 deficiency as reflected in the report and accompanying

1 documentation, shall authorize to be transferred, and to the
2 extent herein provided there is hereby in such event
3 appropriated, to the Alabama State Docks Department an amount
4 equal to the lesser of (i) the actual amount of any deficiency
5 computed as described herein or (ii) the balance contained in
6 the Alabama State Docks Bulk Handling Facility Trust Fund as
7 of the immediately preceding September 30. Beginning with the
8 1992-93 fiscal year, the first three hundred thousand dollars
9 (\$300,000) of any moneys remaining in the Alabama State Docks
10 Bulk Handling Facility Trust Fund after such transfer to the
11 Alabama State Docks Department shall be transferred directly
12 to the Alabama Mining Academy. ~~Five hundred thousand dollars~~
13 ~~(\$500,000)~~ Five hundred ninety-four thousand dollars
14 (\$594,000) shall be transferred to the Tuscaloosa County
15 General Fund; five hundred thousand dollars (\$500,000) to the
16 Jefferson County General Fund; and two hundred thousand
17 dollars (\$200,000) to the Walker County Economic and
18 Industrial Development Authority and any remaining moneys
19 shall be credited to the State General Fund. The Tuscaloosa
20 County General Fund allocation shall be distributed as
21 follows: One hundred thousand dollars (\$100,000) to the Town
22 of Vance; one hundred thousand dollars (\$100,000) to the Town
23 of Brookwood; ~~one hundred twenty-five thousand dollars~~
24 ~~(\$125,000)~~ fifteen thousand dollars (\$15,000) to the Town of
25 Coaling; fifteen thousand dollars (\$15,000) to the Town of

1 Lake View; one hundred thirty-five thousand dollars (\$135,000)
2 to the Tuscaloosa County Public Library; and ~~one hundred~~
3 ~~seventy-five thousand dollars (\$175,000)~~ two hundred thirteen
4 thousand dollars (\$213,000) to the Tuscaloosa County Board of
5 Education, fifteen thousand dollars (\$15,000) to Tuscaloosa
6 County Courthouse Law Library Fund. In any year in which the
7 total amount allocated to the Tuscaloosa County General Fund,
8 the Jefferson County General Fund, and the Walker County
9 Economic and Industrial Development Authority is insufficient
10 to provide the total allocations for the three, the amount
11 that is available shall be prorated among the three in the
12 same proportion as the designated allocations. ~~In the event~~
13 ~~the Tuscaloosa County General Fund receives less than five~~
14 ~~hundred thousand dollars (\$500,000), the distributions to the~~
15 ~~Town of Vance, the Town of Brookwood, and the Tuscaloosa~~
16 ~~County Public Library shall collectively have priority. In the~~
17 ~~event the allocation to the Tuscaloosa County General Fund is~~
18 ~~less than three hundred twenty-five thousand dollars~~
19 ~~(\$325,000), the total amount available shall be prorated among~~
20 ~~the Town of Vance, the Town of Brookwood, and the Tuscaloosa~~
21 ~~County Public Library in the same proportion as the designated~~
22 ~~allocations.~~

23 " (b) In addition to the above amounts, out of the
24 amounts paid to the State General Fund as provided in
25 subsection (a), beginning with the 2006-07 2011-2012 fiscal

1 year, one hundred thousand dollars (\$100,000) to the Community
2 Development Foundation, Inc., one hundred thousand dollars
3 (\$100,000) to the Marion County Community Development
4 Association, Inc., one hundred thousand dollars (\$100,000) to
5 the Jackson County Economic Development Association, one
6 hundred thousand dollars (\$100,000) to the West Alabama
7 Development Association of Fayette County, one hundred
8 thousand dollars (\$100,000) to the West Alabama Economic
9 Development Association, fifty thousand dollars (\$50,000)
10 shall be transferred to the Winston County General Fund, one
11 hundred fifty thousand dollars (\$150,000) shall be distributed
12 for the support of the Tennessee-Tombigbee Waterway
13 Development Compact, and fifty thousand dollars (\$50,000)
14 shall be transferred to the Winston County Industrial
15 Development Board. There shall also be transferred to the
16 Cullman County Industrial Development Authority the amount of
17 fifty thousand dollars (\$50,000) to be used for economic
18 development purposes, fifty thousand dollars (\$50,000) to the
19 City of Cullman Industrial Development Board, and twenty-five
20 thousand dollars (\$25,000) to the Blount County Commission.
21 ~~one hundred thousand dollars (\$100,000) shall be transferred~~
22 ~~to the Community Development Foundation, Inc., one hundred~~
23 ~~thousand dollars (\$100,000) shall be transferred to the Marion~~
24 ~~County Community Development Association, Inc., one hundred~~
25 ~~thousand dollars (\$100,000) shall be transferred to the West~~

1 ~~Alabama Development Association of Fayette County, one hundred~~
2 ~~thousand dollars (\$100,000) shall be transferred to the~~
3 ~~Jackson County Economic Development Association, and one~~
4 ~~hundred thousand dollars (\$100,000) shall be transferred to~~
5 ~~the West Alabama Economic Development Association.~~

6 "Any foundation or association receiving funds
7 pursuant to this amendatory act shall be annually audited by
8 the Examiners of Public Accounts and such audit shall be
9 submitted to the Legislature each legislative session.

10 "(c) Of the above amount to the Alabama Mining
11 Academy, a small portion of said sum shall be used to retrain
12 Alabama coal miners, who have been terminated from their
13 employment, for other occupational opportunities.

14 "§40-13-8.

15 "The excise and privilege tax imposed by this
16 article shall terminate on October 1, ~~2011~~ 2016, unless
17 extended by an act of the Legislature of the State of
18 Alabama."

19 Section 2. If the coal excise and privilege tax
20 levied in Section 40-13-2 of the Code of Alabama 1975, does
21 not generate enough revenue to the State General Fund to
22 distribute to the entities described in Section 1 of this act
23 the amounts provided for each, then the amounts distributed
24 shall be prorated among them.

1 Section 3. All laws or parts of laws which conflict
2 with this act are repealed.

3 Section 4. This act shall become effective on the
4 first day of the third month following its passage and
5 approval by the Governor, or its otherwise becoming law.

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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 04-MAY-11, as amended.

Greg Pappas
Clerk

Senate	02-JUN-11	Amended and Passed
House	02-JUN-11	Passed, as amended by Conference Com- mittee Report
Senate	02-JUN-11	Passed, as amended by Conference Com- mittee Report