

1 HB30
2 172065-3
3 By Representative Poole
4 RFD: Ways and Means Education
5 First Read: 08-SEP-15

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ENROLLED, An Act,

To amend Section 40-23-85, Code of Alabama 1975, to provide further for the distribution of use tax funds.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-23-85, Code of Alabama 1975, is amended to read as follows:

"§40-23-85.

"All taxes, fees, interest or penalties imposed and all amounts of tax herein required to be paid to the state under this article must be paid to the Department of Revenue at Montgomery, Alabama, with remittance payable to the Treasurer of Alabama. Such amount of money as shall be appropriated for each fiscal year by the Legislature to the Department of Revenue with which to pay the salaries, the cost of operation and the management of the said department shall be deducted, as a first charge thereon, from the taxes collected under and pursuant to Section 40-23-61; provided, that the expenditure of said sum so appropriated shall be budgeted and allotted pursuant to Article 4 of Chapter 4 of Title 41, and limited to the amount appropriated to defray the expenses of operating said department for each fiscal year. After the distributions provided herein and the distributions of use tax on automobiles to the General Fund as provided in Section 40-23-61(c), the balance of the tax collected under

1 and pursuant to said Section 40-23-61 shall be distributed as
2 follows: (1) remote use tax amounts, seventy-five percent
3 (75%) to the General Fund and twenty-five percent (25%) to the
4 Education Trust Fund, and (2) any remaining amounts,
5 ~~seventy-five percent (75%)~~ forty-seven percent (47%) to the
6 Education Trust Fund and ~~twenty-five percent (25%)~~ fifty-three
7 percent (53%) to the General Fund. An amount sufficient to
8 fund the Children's Health Insurance Program (CHIP) shall be
9 distributed annually as a first charge against the amounts
10 allocated to the General Fund under this section. It is the
11 legislative intent that all amounts collected on transactions
12 involving a seller located outside the State of Alabama when
13 the property is shipped or transported from outside the state
14 shall be considered use tax for the purpose of this
15 distribution, regardless of whether the taxes may be
16 considered sales taxes for other purposes."

17 Section 2. The provisions of this act are severable.
18 If any part of this act is declared invalid or
19 unconstitutional, that declaration shall not affect the part
20 that remains.

21 Section 3. All laws or parts of laws which conflict
22 with this act are repealed.

23 Section 4. This act shall become effective October
24 1, 2015 following its passage and approval by the Governor,
25 but only if House Bill 29 of the 2015 Second Special Session

1 is also enacted. In the event that House Bill 29 of the Second
2 Special Session is not enacted, this act shall become null and
3 void.

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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 10-SEP-15, as amended.

Jeff Woodard
Clerk

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Senate
House
Senate

14-SEP-15

15-SEP-15

15-SEP-15

Amended and Passed
Passed, as amended
by Conference Com-
mittee Report
Passed, as amended
by Conference Com-
mittee Report