

1 HB281  
2 172669-1  
3 By Representative Polizos (N & P)  
4 RFD: Montgomery County Legislation  
5 First Read: 23-FEB-16

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to Montgomery County; levying a sales tax  
14 on the retail and wholesale price of all spirituous or vinous  
15 liquors sold in the county, and providing for disposition of  
16 the proceeds.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. Pursuant to the authority granted in  
19 Section 104 of the Constitution of Alabama of 1901, in  
20 Montgomery County, there is hereby levied and shall be  
21 collected a sales tax at the rate of five percent upon the  
22 wholesale and retail price, excluding taxes, of spirituous or  
23 vinous liquors sold at retail or wholesale in the county by  
24 the Alcoholic Beverage Control Board, its stores, or its  
25 successors or assigns. The county tax herein levied shall be  
26 collected by the board, its successors, or assigns, from the  
27 wholesale and retail purchaser at the time the wholesale or

1 retail price is paid. The tax shall be collected as are other  
2 taxes on alcoholic beverages and deposited into the county  
3 general fund to be distributed to the Montgomery County  
4 district attorney's office, district attorney fund, for the  
5 operation of the office. The Alcoholic Beverage Control Board  
6 may withhold five percent of the tax collected under this act  
7 for costs for administration and collection not to exceed two  
8 thousand dollars (\$2,000) per year.

9 Section 2. This act shall become effective on the  
10 first day of the third month following its passage and  
11 approval by the Governor, or its otherwise becoming law.