

1 HB407
2 181761-2
3 By Representative Hill (N & P)
4 RFD: Local Legislation
5 First Read: 14-MAR-17

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to St. Clair County; levying a sales tax on
14 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, now
20 appearing as Section 104 of the Constitution of Alabama of
21 1901, as amended, in St. Clair County, there is hereby levied
22 and shall be collected a sales tax at the rate of five percent
23 upon the wholesale and retail price, excluding taxes, of
24 spirituous or vinous liquors sold at retail or wholesale in
25 the county by the Alcoholic Beverage Control Board, its
26 stores, or its successors or assigns. The county tax herein
27 levied shall be collected by the board, its successors, or

1 assigns, from the wholesale and retail purchaser at the time
2 the wholesale or retail price is paid. The tax shall be
3 collected as are other taxes on alcoholic beverages and
4 deposited into the county general fund to be distributed as
5 follows:

6 (1) Forty percent of the net proceeds shall be
7 distributed to the St. Clair County District Attorney's
8 Office, District Attorney Fund, for operation of the office.

9 (2) Forty percent of the net proceeds shall be
10 distributed to the Office of the St. Clair County District
11 Judge to be used to provide services for juveniles of St.
12 Clair County.

13 (3) Twenty percent of the net proceeds shall be
14 distributed to the Office of the St. Clair County Circuit
15 Clerk for the operation of the office.

16 The Alcoholic Beverage Control Board may withhold
17 five percent of the tax collected under this act for costs for
18 administration and collection not to exceed two thousand
19 dollars (\$2,000) per year.

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