

1 SB377
2 190851-2
3 By Senator Stutts (N & P)
4 RFD: Local Legislation
5 First Read: 08-MAR-18

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Colbert County; to authorize the Colbert
14 County Commission to levy a road and bridge construction
15 excise tax on gasoline and other motor fuels; to provide for
16 the distribution of the proceeds to the county road and bridge
17 fund to be used by the county and municipalities in the county
18 for road and bridge construction in the county.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. (a) This act shall only apply to Colbert
21 County.

22 (b) For the purposes of this act, the following
23 terms shall have the following meanings:

24 (1) DISTRIBUTOR. The term as defined in Section
25 40-17-322, Code of Alabama 1975.

1 (2) MOTOR FUEL. Gasoline, blended fuel, and diesel
2 fuel as those terms are defined in Section 40-17-322, Code of
3 Alabama 1975.

4 (3) PERSON. Any individual, corporation,
5 partnership, or other entity.

6 (4) STORER. Any person who ships, causes to be
7 shipped, or receives in any quantities, stores in any manner,
8 and withdraws or uses motor fuels for any purpose.

9 (c) The Colbert County Commission may levy a road
10 and bridge excise tax on persons selling, distributing,
11 storing, or withdrawing from storage for any purpose
12 whatsoever, motor fuels within the county at the rate not to
13 exceed three cents (\$.03) per gallon. The county commission
14 shall require every distributor, retail dealer, or storer of
15 gasoline or diesel fuel to pay the tax on the selling,
16 distributing, or withdrawing from storage gasoline and diesel
17 fuel in the county for any purpose or use.

18 (d) It is the intent of this act that the tax be
19 collected by the distributor. The distributor shall collect
20 and pay the tax on the basis of distributions. If the tax
21 levied under this act has been collected and paid by a
22 distributor, that payment shall be sufficient, the intention
23 being that the tax shall be paid once. If the tax has not been
24 collected and paid by the distributor, the retail dealer or
25 storer shall be liable for the tax if gasoline or diesel fuel
26 is sold or withdrawn from storage in the county. A retail
27 dealer paying the tax provided in this section shall pay the

1 tax on the basis of sales and a storer shall pay the tax on
2 the basis of withdrawals from storage.

3 (e) The county commission shall provide for the
4 administration and collection of the tax subject to the
5 provisions of this act. The county commission may establish
6 civil penalties for failure to comply with this act and
7 otherwise provide for the enforcement of this act.

8 (f) The following shall be exempt from the tax:

9 (1) Motor fuel used in governmental functions by the
10 federal government or any agency of the federal government,
11 the state or any agency of the state, county governing
12 agencies, municipalities, and boards of education.

13 (2) Motor fuel sold in interstate commerce.

14 (3) Dyed diesel fuel as defined in Section
15 40-17-332, Code of Alabama 1975, except dyed diesel fuel used
16 to operate a highway vehicle by a nonexempt person or entity.

17 (4) Aviation fuel as defined in Section 40-17-322,
18 Code of Alabama 1975.

19 (5) A refinery that uses motor fuel in the refinery
20 process.

21 (6) A person who holds a federal permit to blend
22 motor fuels under federal law who pays a federal excise tax on
23 motor fuels directly to the federal government when the person
24 uses gasoline in this state in the blending process.

25 (g) The county commission may administer and collect
26 the tax; contract for the collection of the tax as authorized
27 in Section 11-3-11.2, Code of Alabama 1975; or contract with

1 the Department of Revenue to administer and collect the excise
2 tax pursuant to Section 11-3-11.3, Code of Alabama 1975. Any
3 county commission that elects to administer and collect, or
4 contract for the collection of, the excise tax shall have the
5 same rights, remedies, power, and authority, including the
6 right to adopt and implement the same procedures, as would be
7 available to the Department of Revenue if the excise tax was
8 being administered, enforced, and collected by the department.

9 (h) The net proceeds of any excise tax imposed under
10 authority of this amendment shall be deposited into the
11 Colbert County Road and Bridge Fund, or similar fund, to be
12 expended as follows: Two-thirds of the net proceeds shall be
13 expended by the county for the repair, replacement, and
14 construction of roads, bridges, and overpasses in the county;
15 and one-third of the net proceeds shall be further distributed
16 to the incorporated municipalities in the county based on the
17 percent that the population of each municipality bears to the
18 total population of all municipalities in the county. The
19 funds distributed to each municipality shall only be expended
20 for the repairs, replacement, and construction of roads,
21 bridges, and overpasses in the municipality. No portion of any
22 proceeds either to the county or a municipality shall be used
23 for salaries, wages, equipment purchases, or maintenance.

24 Section 2. This act shall become effective
25 immediately following its passage and approval by the
26 Governor, upon the expiration of an existing tax on gasoline

1 and motor fuel authorized to be levied by local law in the
2 county.