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3 HOUSE WAYS AND MEANS GENERAL FUND COMMITTEE AMENDMENT TO SB153
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8 On page 3, line 17, insert the following new
9 Sections (3) and (4) and renumber the subsequent section
10 accordingly:

11 Section 3. The department shall provide a report to
12 the Legislature on or before the first day of the 2020 Regular
13 Session regarding tax revenues generated by retail sales
14 delivered into a location in Alabama in which the seller does
15 not have an actual physical presence. The department shall be
16 authorized to obtain, from local taxing jurisdictions and
17 taxpayers, the information needed to compile the report
18 required by this section.

19 Section 4. Effective with taxes collected after
20 January 2020, twenty-five percent (25%) of the portion of the
21 proceeds allocated to the county general fund as prescribed in
22 subsection (b) of Section 40-23-197 shall be distributed by
23 the county to the local boards of education. In all counties
24 having more than one local board of education, such allocation
25 shall be distributed within such county on the same basis of
26 the total calculated costs for the Foundation Program for
27 those local boards of education within the county. Once

1 effective, the allocations provided for in this section shall
2 not be subject to amendment or reallocation by local law.
3 Should the distribution of the portion of the proceeds
4 allocated to the state as provided for in subsection (a) of
5 Section 40-23-197 be amended to increase the portion allocated
6 to the Education Trust Fund, the allocation of the county
7 portion provided for herein shall be adjusted in like manner
8 and percentage.