

1 HB483
2 204660-1
3 By Representative South (N & P)
4 RFD: Jefferson County Legislation
5 First Read: 04-MAY-20

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Jefferson County; to authorize Jefferson
14 County to levy a privilege license or excise tax on the
15 disposal of biosolids composed of human sewage in a landfill
16 in the county; to provide for the collection and distribution
17 of the tax; and to provide for an exemption from the tax.

18 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

19 Section 1. The Jefferson County Commission, in
20 addition to all other taxes, may levy a privilege or excise
21 tax in an amount to be set by the county commission per ton of
22 biosolids composed of human waste delivered to a landfill in
23 Jefferson County for disposal.

24 Section 2. The tax shall be collected by the
25 operator of the landfill accepting biosolids composed of human
26 sewage for disposal. The tax shall be paid to the Jefferson
27 County Commission by the 15th day of the month immediately

1 following the date of delivery of the biosolids composed of
2 human sewage. It is the intent of this act that the tax be
3 paid by the person, firm, corporation, or other entity
4 delivering the biosolids. In the event that the tax is not
5 paid as provided above, the operator of the landfill shall be
6 liable for the tax.

7 Section 3. The proceeds from the tax shall be used
8 by the Jefferson County Commission exclusively for the solid
9 waste program in the county.

10 Section 4. Jefferson County shall be exempt from the
11 privilege license or excise tax levied by this act.

12 Section 5. The provisions of this act are severable.
13 If any part of this act is declared invalid or
14 unconstitutional, that declaration shall not affect the part
15 which remains.

16 Section 6. This act shall become effective on the
17 first day of the third month following its passage and
18 approval by the Governor, or its otherwise becoming law.