

1 HB615
2 213085-1
3 By Representative Chestnut (Constitutional Amendment)
4 RFD: Local Legislation
5 First Read: 13-APR-21

SYNOPSIS: Under existing general law, a municipality in this state is prohibited from levying or increasing any new local taxes on cigarettes and other tobacco products.

This bill would propose a local constitutional amendment relating to the Town of Orrville in Dallas County to authorize the Town of Orrville to levy and collect additional taxes on the sale of cigarettes and tobacco products in the town.

A BILL
TO BE ENTITLED
AN ACT

To propose an amendment to the Constitution of Alabama of 1901, relating to the Town of Orrville in Dallas County, to authorize the Town of Orrville to levy and collect additional taxes on the sale of cigarettes and other tobacco products in the town.

1 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

2 Section 1. The following amendment to the
3 Constitution of Alabama of 1901, is proposed and shall become
4 valid as a part of the Constitution when all requirements of
5 this act are fulfilled:

6 PROPOSED AMENDMENT

7 Notwithstanding any other provisions of law,
8 including Chapter 25 of Title 40, Code of Alabama 1975, the
9 Town of Orrville, by ordinance, may levy and collect
10 additional privilege license or excise taxes on the sale,
11 storage, or delivery of cigarettes and other tobacco products
12 in the town and may provide for the collection of the tax. The
13 tax shall generally parallel any existing cigarette and
14 tobacco tax levied by the town. The amount of the tax shall be
15 added to the price of the product with the intent that the tax
16 is a levy on the consumer. The ordinance may provide for the
17 tax to be collected by the Department of Revenue or the tax
18 may be collected by the town as the ordinance shall provide.
19 The ordinance may provide a civil penalty for violations of
20 the ordinance. The proceeds of the tax shall be deposited in
21 the general fund of the town.

22 Section 2. An election upon the proposed amendment
23 shall be held in accordance with Section 284.01 of the
24 Constitution of Alabama of 1901, now appearing as Section
25 284.01 of the Official Recompilation of the Constitution of
26 Alabama of 1901, as amended, and the election laws of this
27 state.

1 Section 3. The appropriate election official shall
2 assign a ballot number for the proposed constitutional
3 amendment on the election ballot and shall set forth the
4 following description of the substance or subject matter of
5 the proposed constitutional amendment:

6 "Relating to the Town of Orrville in Dallas County,
7 proposing an amendment to the Constitution of Alabama of 1901,
8 to authorize the Town of Orrville to levy and collect an
9 additional privilege license or excise tax on the sale of
10 cigarettes and other tobacco products in the town.

11 "Proposed by Act _____"

12 This description shall be followed by the following
13 language:

14 "Yes () No ()."