

1 SB168
2 208682-1
3 By Senator Jones (N & P)
4 RFD: Local Legislation
5 First Read: 02-FEB-21

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Etowah County; to amend Section 45-28-20
14 of the Code of Alabama 1975, to further provide for the
15 distribution of county levelized beer tax to certain specified
16 local boards of education in the county; and to provide for
17 retroactive effect.

18 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

19 Section 1. Section 45-28-20 of the Code of Alabama
20 1975, is amended to read as follow:

21 "§45-28-20.

22 "Notwithstanding any other provision of law, in
23 Etowah County, the beer taxes imposed pursuant to Section
24 28-3-190, Code of Alabama 1975, shall be collected by the
25 county ~~judge of probate~~ commission and distributed as follows:

26 "The entire amount of tax shall be paid to the
27 Etowah County Commission and the net revenue, after

1 reimbursing the county general fund for all expenses incurred
2 in the administration and enforcement of the tax, shall be
3 distributed, as follows:

4 "a. For beer delivered for retail sale within the
5 corporate limits of a municipality having a board of
6 education, all ~~such~~ of the proceeds shall be distributed
7 according to the following percentages: 20.83 1/3 percent to
8 the Etowah County General Fund; 58.33 1/3 percent to the
9 general fund of the municipality; 20.83 1/3 percent to the
10 ~~local boards of education of Etowah County~~ Board of Education,
11 the Gadsden City Board of Education, and the Attalla City
12 Board of Education, to be divided pro rata among them in
13 accordance with the most recent average daily membership
14 figures of the respective county or city board of education,
15 to be used for capital outlay purposes, renovation, and
16 repairs and to preserve teacher units ~~under the State~~
17 ~~Foundation Program.~~

18 "b. For beer delivered for retail sale outside the
19 city or town limits but within the police jurisdiction, of a
20 municipality having a board of education, all ~~such~~ of the
21 proceeds shall be distributed according to the following
22 percentages: 12.50 percent to the Etowah County Board of
23 Education, to be used for capital outlay purposes, renovation,
24 and repairs and to preserve teacher units ~~under the State~~
25 ~~Foundation Program;~~ 20.83 1/3 percent to the ~~local boards of~~
26 ~~education in Etowah County~~ Board of Education, the Gadsden
27 City Board of Education, and the Attalla City Board of

1 Education, to be divided pro rata among them in accordance
2 with the most recent average daily membership figures of the
3 respective county or city board of education, to be used for
4 capital outlay purposes, renovation, and repairs and to
5 preserve teacher units ~~under the State Foundation Program~~;
6 29.16 2/3 percent to the general fund of the municipality;
7 37.50 percent to the Etowah County General Fund.

8 "c. For beer delivered for retail sale within the
9 city or town limits of a municipality not having a board of
10 education, all ~~such~~ of the proceeds shall be distributed
11 according to the following percentages: 20.83 1/3 percent to
12 the Etowah County General Fund; ~~20.83 1/2~~ 20.83 1/3 percent to
13 ~~the local boards of education in Etowah County~~ Board of
14 Education, the Gadsden City Board of Education, and the
15 Attalla City Board of Education, to be divided pro rata among
16 them in accordance with the most recent average daily
17 membership figures of the respective county or city board of
18 education, to be used for capital outlay purposes, renovation,
19 and repairs and to preserve teacher units under the State
20 Foundation Program; 33.33 1/3 percent to the general fund of
21 the municipality; 25.00 percent to the Etowah County General
22 Fund to be used for capital outlay purposes, renovation, and
23 repairs and to preserve teacher units ~~under the State~~
24 ~~Foundation Program~~.

25 "d. For beer delivered for retail sale outside the
26 city or town limits, but within the police jurisdiction of a
27 municipality not having a board of education, all ~~such~~ of the

1 proceeds shall be distributed according to the following
2 percentages: 16.66 2/3 percent to the general fund of the
3 municipality; 20.83 1/3 percent to the ~~local boards of~~
4 ~~education in~~ Etowah County Board of Education, the Gadsden
5 City Board of Education, and the Attalla City Board of
6 Education, to be divided pro rata among them in accordance
7 with the most recent average daily membership figures of the
8 respective county or city board of education, to be used for
9 capital outlay purposes, renovation, and repairs and to
10 preserve teacher units ~~under the State Foundation Program~~;
11 25.00 percent to the Etowah County Board of Education to be
12 used for capital outlay purposes, renovation, and repairs and
13 to preserve teacher units ~~under the State Foundation Program~~;
14 37.50 percent to the Etowah County General Fund.

15 "e. For beer delivered for retail sale in locations
16 which are within the boundaries of Etowah County, Alabama, but
17 not within the corporate limits or police jurisdiction of any
18 municipality, all ~~such~~ of the proceeds shall be distributed
19 according to the following percentages: 20.83 1/3 percent to
20 the ~~local boards of education in~~ Etowah County Board of
21 Education, the Gadsden City Board of Education, and the
22 Attalla City Board of Education, divided in accordance with
23 the most recent average daily membership figures of the
24 respective county or city board of education to be used for
25 capital outlay purposes, renovation, or repairs and to
26 preserve teacher units ~~under the State Foundation Program~~;
27 25.00 percent to the Etowah County Board of Education, to be

1 used for capital outlay purposes, renovation, or repairs and
2 to preserve teacher units ~~under the State Foundation Program,~~
3 ~~37.50 percent to the Etowah County General Fund;~~ 54.16 2/3
4 percent to the Etowah County General Fund.

5 "f. For draft beer sold and delivered within all
6 areas in Etowah County, all proceeds shall be distributed
7 according to the following percentage: 83.33 1/3 percent to
8 ~~the local boards of education in Etowah County~~ Board of
9 Education, the Gadsden City Board of Education, and the
10 Attalla City Board of Education, to be divided pro rata among
11 them in accordance with the most recent average daily
12 membership figure of the respective county or city board of
13 education to be used for capital outlay purposes, renovation,
14 and repairs and to preserve teacher units ~~under the State~~
15 ~~Foundation Program;~~ 16.66 2/3 percent to municipalities in
16 Etowah County within which draft beer is sold at retail, to be
17 divided among them pro rata according to the population."

18 Section 2. The provisions of this act are remedial
19 and curative to clarify the legislative intent of the law in
20 accordance with the longstanding construction of Etowah County
21 and shall be retroactive to October 1, 2017.

22 Section 3. This act shall be retroactive to October
23 1, 2017, following its passage and approval by the Governor,
24 or its otherwise becoming law.