

1 HB529
2 126186-1
3 By Representatives Galliher, Ford and Nordgren (N & P)
4 RFD: Local Legislation
5 First Read: 14-APR-11

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Etowah County; providing further for the
14 distribution of the beer taxes imposed pursuant to Section
15 28-3-190, Code of Alabama 1975.

16 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

17 Section 1. Notwithstanding any other provisions of
18 law, in Etowah County, the beer taxes imposed pursuant to
19 Section 28-3-190, Code of Alabama 1975 shall be collected by
20 the county Judge of Probate and distributed as follows:

21 The entire amount of tax shall be paid to the Etowah
22 County Commission and the net revenue, after reimbursing the
23 county general fund for all expenses incurred in the
24 administration and enforcement of the tax, shall be
25 distributed, as follows:

26 (a) For beer delivered for retail sale within the
27 corporate limits of a municipality having a board of

1 education, all such proceeds shall be distributed according to
2 the following percentages: 20.83 1/3 percent to the Etowah
3 County General Fund; 20.83 1/3 percent to the local boards of
4 education of Etowah County, to be divided pro rata among them
5 in accordance with the most recent average daily membership
6 figures, to be used for capital outlay purposes, renovation
7 and repairs and to preserve teacher units under the State
8 Foundation Program.

9 (b) For beer delivered for retail sale outside the
10 city or town limits but within the police jurisdiction, of a
11 municipality having a board of education, all such proceeds
12 shall be distributed according to the following percentages:
13 12.50 percent to the Etowah County Board of Education, to be
14 used for capital outlay purposes, renovation and repairs and
15 to preserve teacher units under the State Foundation Program;
16 20.83 1/3 percent to the local boards of education in Etowah
17 County to be divided pro rata among them in accordance with
18 the most recent average daily membership figures, to be used
19 for capital outlay purposes, renovation, and repairs and to
20 preserve teacher units under the State Foundation Program;
21 29.16 2/3 percent to the general fund of the municipality;
22 37.50 percent to the Etowah County General Fund.

23 (c) For beer delivered for retail sale within the
24 city or town limits of a municipality not having a board of
25 education, all such proceeds shall be distributed according to
26 the following percentages: 20.83 1/3 percent to the Etowah
27 County General Fund; 20.83 1/2 percent to the local boards of

1 education in Etowah County, to be divided pro rata among them
2 in accordance with the most recent average daily membership
3 figures, to be used for capital outlay purposes, renovation
4 and repairs and to preserve teacher units under the State
5 Foundation Program; 33.33 1/3 percent to the general fund of
6 the municipality; 25.00 percent to the Etowah County General
7 Fund to be used for capital outlay purposes, renovation and
8 repairs and to preserve teacher units under the State
9 Foundation Program.

10 (d) For beer delivered for retail sale outside the
11 city or town limits, but within the police jurisdiction of a
12 municipality not having a board of education, all such
13 proceeds shall be distributed according to the following
14 percentages: 16.66 2/3 percent to the general fund of the
15 municipality; 20.83 1/3 percent to the local boards of
16 education in Etowah County to be divided pro rata among them
17 in accordance with the most recent average daily membership
18 figures, to be used for capital outlay purposes, renovation
19 and repairs and to preserve teacher units under the State
20 Foundation Program; 25.00 percent to the Etowah County Board
21 of Education to be used for capital outlay purposes,
22 renovation and repairs and to preserve teacher units under the
23 State Foundation Program, 37.50 percent to the Etowah County
24 General Fund.

25 (e) For beer delivered for retail sale in locations
26 which are within the boundaries of Etowah County, Alabama, but
27 not within the corporate limits or police jurisdiction of any

1 municipality, all such proceeds shall be distributed according
2 to the following percentages: 20.83 1/3 percent to the local
3 boards of education in Etowah County divided in accordance
4 with the most recent average daily membership figures to be
5 used for capital outlay purposes, renovation or repairs and to
6 preserve teacher units under the State Foundation Program;
7 25.00 percent to the Etowah County Board of Education, to be
8 used for capital outlay purposes, renovation or repairs and to
9 preserve teacher units under the State Foundation Program,
10 37.50 percent to the Etowah County General Fund; 54.16 2/3
11 percent to the Etowah County General Fund.

12 (f) For draft beer sold and delivered within all
13 areas in Etowah County, all proceeds shall be distributed
14 according to the following percentage: 83.33 1/3 percent to
15 the local boards of education in Etowah County to be divided
16 pro rata among them in accordance with the most recent average
17 daily membership figure to be used for capital outlay
18 purposes, renovation and repairs and to preserve teacher units
19 under the State Foundation Program; 16.66 2/3 percent to
20 municipalities in Etowah County within which draft beer is
21 sold at retail, to be divided among them pro rata according to
22 the population.

23 Section 2. This act shall become effective
24 immediately following its passage and approval by the
25 Governor, or its otherwise becoming law.