

1 HB644  
2 130303-1  
3 By Representative DeMarco (N & P)  
4 RFD: Jefferson County Legislation  
5 First Read: 24-MAY-11

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to Jefferson County; to amend Section 9 of  
14 Act 414 of the 1947 Regular Session (General Acts 1947, p.  
15 304), as amended by Act 327 of the 1969 Regular Session (Acts  
16 1969, p. 698), relating to a tax on the sale of tobacco  
17 products; to provide that the proceeds from the tax shall be  
18 paid to the county general fund, except to the extent that the  
19 proceeds are pledged to debt repayment or the contractual  
20 obligation of the county.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

22 Section 1. Section 9 of Act 414 of the 1947 Regular  
23 Session (General Acts 1964, p. 304), as amended by Act 327 of  
24 the 1969 Regular Session (Acts 1969, p. 698), is amended to  
25 read as follows:

26 "Section 9. The license tax required to be paid by  
27 this act through the purchase of tobacco stamps from the

1 Probate Judge shall be received by him and shall be  
2 distributed by him as follows: ~~one-half of one percent of said~~  
3 ~~tax first shall be paid to the Probate judge to be paid into~~  
4 the general treasury of the county as received and collected  
5 and may be expended for county public purposes and in the  
6 manner as the governing body of the county shall determine,  
7 except to the extent that the proceeds are pledged to debt  
8 repayment or contractual obligation of the county. ~~by him to~~  
9 ~~the General Treasury of the County for the collection and~~  
10 ~~distribution of said tax, two and one-half percent of said tax~~  
11 ~~shall then be paid to the license inspector for the~~  
12 ~~enforcement of the provisions of this act and shall be paid by~~  
13 ~~the license inspector to the General Treasury of the County;~~  
14 ~~the remainder of said tax, after first deducting the three~~  
15 ~~percent as above provided shall be distributed as follows:~~  
16 ~~one-fourth shall be paid into the General Treasury of the~~  
17 ~~County and three-fourths shall be distributed to the~~  
18 ~~municipalities within the county, on a population basis,~~  
19 ~~according to the last or any subsequent Federal Census. The~~  
20 ~~share of a municipality having no Federal Census shall be~~  
21 ~~determined in the manner herein provided until its population~~  
22 ~~is established by a Federal Census. The enumeration of the~~  
23 ~~inhabitants residing within such municipality, or within the~~  
24 ~~limits of the proposed municipality, pursuant to an order of~~  
25 ~~the Probate Court in the incorporation proceedings of such~~  
26 ~~municipality, shall be treated as the population thereof until~~  
27 ~~its population has been established by Federal Census.~~

1                   ~~"The Probate Judge shall distribute the tax on or~~  
2 ~~before the 10th day of the month following receipt of same."~~

3                   Section 2. This act shall become effective on the  
4 first day of the third month following its passage and  
5 approval by the Governor, or its otherwise becoming law.