HB649

130311-1

By Representative DeMarco (N & P)

RFD: Jefferson County Legislation

First Read: 24-MAY-11

130311-1:n:04/25/2011:LLR/ll LRS2011-2544

A BILL

TO BE ENTITLED

AN ACT

Relating to Jefferson County; relating to a license tax on alcoholic beverages; to amend Section 10 of Act 388 of the 1965 Regular Session (Acts 1965, p. 533); to provide that the proceeds from the tax shall be paid to the county general fund except to the extent that the proceeds are pledged to debt repayment or the contractual obligations of the county.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 10 of Act 388 of the 1965 Regular Session (Acts 1965, p. 533), is amended to read as follows:

"Section 10. Distribution of Taxes. All taxes required to be paid by this act to the Judge of Probate, License Commissioner, Director of County Department of Revenue, or other public officer performing like duties in such counties shall be received by him or her and shall be distributed by him or her as follows:

"~~(1) Two per cent (2%) of the taxes first shall be paid by the Judge of Probate, License Commissioner, Director of County Department of Revenue, or other public officer performing like duties in such counties to the general treasury of the county for the collection and distribution of said taxes and the enforcement of this Act.~~

"~~(2) The remainder of said tax, after first deducting the two per cent (2%) above provided shall be paid to the County Treasurer or like public official and be deposited by him in an "Indigent Care Fund" of such county provided for in this Act.~~

"~~(3) The Judge of Probate, License Commissioner, Director of County Departmtnt of Revenue, or other public officer performing like duties in such counties shall pay over the tax on or before the 10th day of the month following his receipt of the same.~~

"(1) To the county general fund, except to the extent that the proceeds are pledged to debt repayment or the contractual obligations of the county.

"~~(4)~~ (2) All penalties and interest collected by or paid to Judge of Probate, License Commissioner, Director of County Department of Revenue, or other public officer performing like duties in such counties in enforcing the ~~provision~~ provisions of this Act, or in connection with the collection of any tax or taxes levied herein, shall be paid by such Judge of Probate, License Commissioner, Director of the County Department of Revenue, or other public officer

performing like duties in such counties into the county "Indigent Care Fund.""

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