

1 HB145  
2 139115-3  
3 By Representative Roberts  
4 RFD: Ways and Means General Fund  
5 First Read: 07-FEB-12  
6 PFD: 02/02/2012



1 interest becoming payable on the bonds within the succeeding  
2 12 months and the funds then on deposit in the reserve fund or  
3 funds created for the bonds equal the maximum principal and  
4 interest becoming due on the bonds in any one year, the  
5 severance tax proceeds remaining in the Alabama State Docks  
6 Bulk Handling Facility Trust Fund, shall be ~~credited to the~~  
7 ~~State General Fund~~ distributed as provided herein; provided  
8 however, that if at the end of any fiscal year of the state,  
9 beginning with the fiscal year ending September 30, 1987, the  
10 Director of the Alabama State Docks Department shall have  
11 notified the Director of Finance in writing, at least five  
12 days prior to the close of the fiscal year, that the revenues  
13 to be derived by the Alabama State Docks Department from the  
14 operations of its coal handling facilities for the then  
15 current fiscal year are anticipated to be insufficient to pay  
16 the aggregate of (1) the expenses (exclusive of depreciation)  
17 incurred in operating and maintaining the facilities during  
18 such fiscal year and (2) principal and interest that came due  
19 during such fiscal year on those bonds of the Alabama State  
20 Docks Department for payment of which the revenues have been  
21 pledged (which notification shall specify the amount of the  
22 expected deficiency), then the remaining severance tax  
23 proceeds shall remain in the Alabama State Docks Bulk Handling  
24 Facility Trust Fund ~~and shall not be transferred to the State~~  
25 ~~General Fund~~. Following the filing of such notification, a  
26 report shall be filed by the Director of the Alabama State  
27 Docks Department with the Director of Finance within 30 days

1 after the close of such fiscal year, supported by such  
2 documentation as may be deemed appropriate by the Director of  
3 Finance and attesting to the amount of the actual deficiency,  
4 computed as described above, incurred in the operation of the  
5 facilities during the immediately preceding fiscal year. Upon  
6 receipt of the report and such other documentation from the  
7 department as the Director of Finance may specify, the  
8 Director of Finance, if satisfied as to the accuracy of the  
9 amount of the actual deficiency as reflected in the report and  
10 accompanying documentation, shall authorize to be transferred,  
11 and to the extent herein provided there is hereby in such  
12 event appropriated, to the Alabama State Docks Department an  
13 amount equal to the lesser of (i) the actual amount of any  
14 deficiency computed as described herein or (ii) the balance  
15 contained in the Alabama State Docks Bulk Handling Facility  
16 Trust Fund as of the immediately preceding September 30.

17 "(b) Beginning with the 1992-93 fiscal year, the  
18 first three hundred thousand dollars (\$300,000) of any moneys  
19 remaining in the Alabama State Docks Bulk Handling Facility  
20 Trust Fund after such transfer to the Alabama State Docks  
21 Department shall be transferred directly to the Alabama Mining  
22 Academy.

23 "(c) For the fiscal year 2011-2012, any moneys  
24 remaining in the Alabama State Docks Bulk Handling Facility  
25 Trust Fund after such transfers to the Alabama State Docks  
26 Department and the Alabama Mining Academy shall be distributed  
27 as follows:

1           "(1) Five hundred thousand dollars (\$500,000) shall  
2 be transferred to the Tuscaloosa County General Fund; five  
3 hundred thousand dollars (\$500,000) to the Jefferson County  
4 General Fund; and two hundred thousand dollars (\$200,000) to  
5 the Walker County Economic and Industrial Development  
6 Authority ~~and any remaining moneys shall be credited to the~~  
7 ~~State General Fund.~~ The Tuscaloosa County General Fund  
8 allocation shall be distributed as follows: One hundred  
9 thousand dollars (\$100,000) to the Town of Vance; one hundred  
10 thousand dollars (\$100,000) to the Town of Brookwood; one  
11 hundred twenty-five thousand dollars (\$125,000) to the  
12 Tuscaloosa County Public Library; and one hundred seventy-five  
13 thousand dollars (\$175,000) to the Tuscaloosa County Board of  
14 Education. ~~In any year in which~~ If the total amount ~~allocated~~  
15 available for distribution to the Tuscaloosa County General  
16 Fund, the Jefferson County General Fund, and the Walker County  
17 Economic and Industrial Development Authority is insufficient  
18 to provide the total allocations for the three, the amount  
19 that is available shall be prorated among the three in the  
20 same proportion as the designated allocations. In the event  
21 the Tuscaloosa County General Fund receives less than five  
22 hundred thousand dollars (\$500,000), the distributions to the  
23 ~~Town of Vance, the Town of Brookwood, and the Tuscaloosa~~  
24 ~~County Public Library~~ Tuscaloosa County Board of Education and  
25 Tuscaloosa County Public Library shall collectively have  
26 priority. In the event the allocation to the Tuscaloosa County  
27 General Fund is less than three hundred twenty-five thousand

1 dollars (\$325,000), the total amount available shall be  
2 prorated among ~~the Town of Vance, the Town of Brookwood,~~  
3 Tuscaloosa County Board of Education and the Tuscaloosa County  
4 Public Library in the same proportion as the designated  
5 allocations.

6 ~~"(b)(2) In addition to~~ From any moneys remaining  
7 after the above amounts allocations in subsection (c)(1),  
8 ~~beginning with the 2006-07 fiscal year,~~ one hundred thousand  
9 dollars (\$100,000) shall be transferred to the Community  
10 Development Foundation, Inc., one hundred thousand dollars  
11 (\$100,000) shall be transferred to the Marion County Community  
12 Development Association, Inc., one hundred thousand dollars  
13 (\$100,000) shall be transferred to the West Alabama  
14 Development Association of Fayette County, one hundred  
15 thousand dollars (\$100,000) shall be transferred to the  
16 Jackson County Economic Development Association, and one  
17 hundred thousand dollars (\$100,000) shall be transferred to  
18 the West Alabama Economic Development Association. If the  
19 total moneys available for distribution to the Community  
20 Development Foundation, Inc., the Marion County Development  
21 Association, Inc., the West Alabama Development Association of  
22 Fayette County, the Jackson County Economic Development  
23 Association, and the West Alabama Economic Development  
24 Association are insufficient to provide the total allocations  
25 for the five, the amount that is available shall be allocated  
26 equally.

1           "Any foundation or association receiving funds  
2 pursuant to this ~~amendatory act~~ section shall be annually  
3 audited by the Examiners of Public Accounts and such audit  
4 shall be submitted to the Legislature each legislative  
5 session.

6           "(3) Any county producing coal that has not  
7 previously received an allocation shall receive an allocation  
8 based upon tonnage produced in their county using 60 percent  
9 of severance tax.

10           "(4) One hundred fifty thousand dollars (\$150,000)  
11 to the Tennessee Tombigbee Waterway Development Authority and  
12 one hundred thousand dollars (\$100,000) to the Winston County  
13 General Fund. If the total moneys available for distribution  
14 to the Tennessee Tombigbee Waterway Development Authority and  
15 the Winston County General Fund are insufficient to provide  
16 the total allocations provided herein, the amount that is  
17 available shall be prorated among the two in the same  
18 proportion as the designated allocations.

19           "(5) Any moneys remaining after the distributions in  
20 subsections (c) (1), (c) (2), (c) (3) and (c) (4) shall be  
21 transferred to the State General Fund.

22           "(d) For the fiscal year 2012-2013, any moneys  
23 remaining in the Alabama State Docks Bulk Handling Facility  
24 Trust Fund after any transfers to the Alabama State Docks  
25 Department and the Alabama Mining Academy shall be distributed  
26 as follows:

1           "(1)a. The Tuscaloosa County General Fund, Jefferson  
2           County General Fund, and Walker County Economic and Industrial  
3           Development Authority shall receive 50 percent of the  
4           designated allocations provided in subsection (c)(1), unless  
5           insufficient moneys are available for the distributions; in  
6           which case, a pro rata amount shall be received.

7           "b. However, if 60 percent of the remaining moneys  
8           available for distribution to the Tuscaloosa County General  
9           Fund, Jefferson County General Fund, and Walker County  
10           Economic and Industrial Development Authority exceed 50  
11           percent of the designated allocations to the three, as  
12           provided in subsection (c)(1), then the three shall receive  
13           the same proportion of 60 percent of the remaining moneys  
14           available for distribution as provided by the designated  
15           allocations.

16           "(2) Any moneys remaining after the distribution in  
17           subsection (d)(1) shall be allocated equally to the Community  
18           Development Foundation, Inc., the Marion County Development  
19           Association, Inc., the West Alabama Development Association of  
20           Fayette County, the Jackson County Economic Association, and  
21           the West Alabama Economic Development Association, but not in  
22           excess of fifty thousand dollars (\$50,000) each.

23           "(3) One hundred fifty thousand dollars (\$150,000)  
24           to the Tennessee Tombigbee Waterway Development Authority.

25           "(4) One hundred thousand dollars (\$100,000) shall  
26           be allocated to the Winston County General Fund.



1           "(5) Any moneys remaining after the distributions in  
2           subsections (d) (1), (d) (2), (d) (3) and (d) (4) shall be  
3           transferred to the State General Fund.

4           "(e) Beginning with the fiscal year 2013-2014, and  
5           for all fiscal years thereafter, any moneys remaining in the  
6           Alabama State Docks Bulk Handling Facility Trust Fund after  
7           any transfers to the Alabama State Docks Department and the  
8           Alabama Mining Academy shall be distributed as follows:

9           "(1) Sixty percent shall be transferred by the  
10          Department of Revenue to the general fund of the county of  
11          severance based on the ratio of the \$0.135 per ton coal  
12          severance tax collections from within the county to the total  
13          coal severance tax collections, except those sent to the  
14          Walker County Economic and Industrial Development Authority.  
15          Provided, however, the distribution to the Jefferson County  
16          General Fund shall be \$500,000. This distribution to Jefferson  
17          County shall not reduce the amounts available for distribution  
18          to other counties pursuant to this subsection (e) (1). Any  
19          difference in the amount calculated for Jefferson County  
20          pursuant to this subsection (e) (1) and \$500,000 shall be  
21          provided from funds that would otherwise be transferred  
22          pursuant to subsection (e) (4).

23          "(2) One hundred fifty thousand dollars (\$150,000)  
24          to the Tennessee Tombigbee Waterway Authority.

25          "(3) One hundred thousand dollars (\$100,000) shall  
26          be allocated to the Winston County General Fund.

1           "(4) The remainder after the distribution in (e) (1),  
2           (e) (2) and (e) (3) shall be transferred to the State General  
3           Fund.

4           ~~"(c) Of the above amount to the Alabama Mining~~  
5           ~~Academy, a small portion of said sum shall be used to retrain~~  
6           ~~Alabama coal miners, who have been terminated from their~~  
7           ~~employment, for other occupational opportunities.~~

8           "\$40-13-8.

9           "(a) The excise and privilege tax imposed by this  
10           article shall terminate on October 1, 2011 2016, unless  
11           extended by an act of the Legislature of the State of Alabama.

12           "(b) For fiscal year beginning October 1, 2011, the  
13           tax shall apply to all severance of coal from October 1, 2011,  
14           through the effective date of this act, as well as the  
15           severance of coal after the effective date of this act.

16           "(c) No later than the 20th day of the third month  
17           following the passage of this act and its approval by the  
18           Governor, each producer shall file a report with the  
19           commissioner setting forth the tons of coal severed for each  
20           month from October 2011 through the month ending on the date  
21           immediately prior to the effective date of this act. No later  
22           than the same date, the producer shall remit the full amount  
23           of tax levied by this act for the tons of coal severed during  
24           such months.

25           "(d) Any taxpayer who, prior to the required date,  
26           voluntarily reported the production for the months from  
27           October 2011 until the effective date of this act shall not be

1 required to make additional reports. Any voluntary payments  
2 made by such producer for the months prior to the date  
3 required for making the tax payment, shall be credited to the  
4 producer's tax liability for the periods. No interest or  
5 credits, in excess of the amounts actually paid, shall be  
6 allowed to any such producer who voluntarily paid such taxes  
7 prior to the required due date.

8 "(e) No penalties or interest shall be assessed for  
9 the tax return or payment related to this tax for the periods  
10 from October 2011 through the effective date of this act if  
11 the return is filed and the payment is remitted as required by  
12 the 20th day of the third month following the passage of this  
13 act and is approved by the Governor."

14 Section 2. The provisions of this act are severable.  
15 If any part of this act is declared invalid or  
16 unconstitutional, that declaration shall not affect the part  
17 which remains.

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

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House of Representatives

Read for the first time and re-  
ferred to the House of Representa-  
tives committee on Ways and Means  
General Fund..... . . . . 07-FEB-12

Read for the second time and placed  
on the calendar with 1 substitute  
and..... . . . . 15-MAR-12

Read for the third time and passed  
as amended..... . . . . 12-APR-12

Yeas 91, Nays 5, Abstains 0

Greg Pappas  
Clerk