

1 HB237  
2 135618-1  
3 By Representative Wood  
4 RFD: Economic Development and Tourism  
5 First Read: 08-FEB-12

2  
3  
4  
5  
6  
7  
8 SYNOPSIS: Under existing law, a portion of the beer  
9 tax revenues collected from the sale of beer in St.  
10 Clair County is distributed to the St. Clair County  
11 Library Board to be used by the board for the use  
12 of libraries or bookmobiles, or both, throughout  
13 the county.

14 This bill would provide that the portion of  
15 the beer tax revenues collected from the Sunday  
16 sales of beer within the corporate limits of the  
17 City of Pell City, if authorized by the Legislature  
18 and approved by the voters of St. Clair County,  
19 shall be distributed to the public library located  
20 in the City of Pell City.

21  
22 A BILL  
23 TO BE ENTITLED  
24 AN ACT

25  
26 To amend Section 28-3-190, Code of Alabama 1975,  
27 relating to tax on beer; to provide that the portion of the

1 beer tax revenues collected from the Sunday sales of beer  
2 within the corporate limits of the City of Pell City, if  
3 authorized by the Legislature and approved by the voters of  
4 St. Clair County, shall be distributed to the public library  
5 located in the City of Pell City.

6 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

7 Section 1. Section 28-3-190, Code of Alabama 1975,  
8 is amended to read as follows:

9 "§28-3-190.

10 "(a) Levy. In addition to the excise tax levied by  
11 Article 5A of Chapter 3 of this title and the licenses  
12 provided for by Chapter 3A of this title and by Section  
13 28-3-194, and any acts amendatory thereof, supplementary  
14 thereto or substituted therefor, and municipal and county  
15 licenses, there is hereby levied a privilege or excise tax on  
16 every person licensed under the provisions of said Chapter 3A  
17 who sells, stores, or receives for the purpose of  
18 distribution, to any person, firm, corporation, club or  
19 association within the State of Alabama any beer. The tax  
20 levied hereby shall be measured by and graduated in accordance  
21 with the volume of sales by such person of beer, and shall be  
22 an amount equal to one and six hundred twenty-five thousands  
23 cents (1.625 cents) for each four fluid ounces or fractional  
24 part thereof.

25 "(b) Collection. The tax levied by subsection (a) of  
26 this section shall be added to the sales price of all beer  
27 sold, and shall be collected from the purchasers. It shall be

1 unlawful for any person who is required to pay the tax in the  
2 first instance to fail or refuse to add to the sales price and  
3 collect from the purchaser the required amount of tax, it  
4 being the intent and purpose of this provision that the tax  
5 levied is in fact a tax on the consumer, with the person,  
6 firm, corporation, club or association who pays the tax in the  
7 first instance acting merely as an agent of the county or  
8 municipality for the collection and payment of the tax.

9 "The tax levied by subsection (a) of this section  
10 shall be collected by a return in the form as prescribed or  
11 approved by the collection authority of the county or  
12 municipality, which shall be filed by the wholesaler with the  
13 wet county and wet municipality where sold postmarked not  
14 later than the 15th day of the month following the month  
15 during which the beer is sold, which return shall be  
16 accompanied by the remittance of the tax due; provided, where  
17 the taxes are timely paid, the tax due shall be discounted by  
18 two and one-half percent, which discount shall, subject to the  
19 provisions of Section 28-3-195, be retained by said wholesaler  
20 for collecting the tax.

21 "The county and municipality each shall have the  
22 authority to inspect, examine and audit the books and records  
23 of any person, firm, corporation, club or association who  
24 sells, stores, or receives for the purpose of distribution,  
25 any beer, to determine the accuracy of any return required to  
26 be filed with it.

1           "The county shall have the authority to require any  
2 beer wholesaler not having a place of business within that  
3 county, who makes any sale, distribution or delivery of beer  
4 within the county to first obtain a permit from the beer tax  
5 collection authority of the county collecting the tax levied  
6 by this article.

7           "The county and municipality shall have the  
8 authority to require any wholesale beer licensee, who sells,  
9 distributes or delivers beer within the county, to file with  
10 the tax collection authority a bond in the penal sum not to  
11 exceed twice the amount of the average monthly tax due by the  
12 licensee to such authority estimated by such tax collection  
13 authority, conditioned upon the payment of the tax on beer  
14 levied by this article to become due by the licensee.

15           "(c) Disposition of proceeds. The proceeds of the  
16 tax levied by subsection (a) of this section shall be paid and  
17 distributed as follows:

18           "(1) Except as hereinafter provided in subdivision  
19 (2) or (3) of this subsection (c), one and six hundred  
20 twenty-five thousandths cents (1.625 cents) per four fluid  
21 ounces or fractional part thereof shall be paid by wholesale  
22 licensees on their sales either into the treasury of the wet  
23 municipality in which the beer was sold or delivered by a  
24 wholesaler to a retailer within its corporate limits, or,  
25 where sold outside the corporate limits of any municipality,  
26 into the treasury of the wet county in which the beer was sold  
27 or delivered by the wholesaler to a retailer.

1           "(2) Provided, however, such tax shall otherwise be  
2 paid and disposed of in the following counties, as hereinafter  
3 set forth:

4           "a. Autauga County: The entire amount of the tax  
5 collected on sales outside of the area comprised by the  
6 corporate limits and police jurisdictions of the Cities of  
7 Prattville and Autaugaville shall be paid to the Autauga  
8 County Commission. Outside the corporate limits but within the  
9 police jurisdictions of said municipalities, two-thirds of the  
10 amount of the tax shall be paid to the county commission and  
11 one-third shall be paid to the respective municipality. Within  
12 the actual corporate limits of Autaugaville and Prattville,  
13 two-thirds of the tax shall be paid to the governing body of  
14 the respective municipality and one-third shall be paid to the  
15 county commission.

16           "b. Baldwin County: The taxes shall be paid as  
17 follows:

18           "1. All the taxes collected on sales within the  
19 corporate limits of any municipality shall be paid to said  
20 municipality.

21           "2. One-half the taxes collected on sales within the  
22 police jurisdiction of any municipality shall be paid to said  
23 municipality and the remaining one-half shall be paid to the  
24 county.

25           "3. All of the taxes on sales outside the corporate  
26 limits of any municipality and outside of any police  
27 jurisdiction shall be paid to the local board of education

1 with the funds to be used for capital outlay, maintenance of  
2 existing buildings and instructional materials.

3 "c. Calhoun County: The entire amount of the tax  
4 shall be collected by the Calhoun County Probate Judge and  
5 paid to the Calhoun County Commission. All such taxes, after  
6 first reimbursing the county general fund for expenses  
7 incurred in administration and enforcement of the tax, shall  
8 be distributed as follows:

9 "1. Six-ninths of the total amount of the tax shall  
10 be turned over by it to the custodian of county school funds.  
11 The county board of education shall immediately divide the  
12 funds with the city boards of education within the county on  
13 the same basis as the total calculated costs of the Foundation  
14 Program for the local boards of education within the county.

15 "2. One-ninth of the total amount of the tax or  
16 \$150,000.00, whichever is greater, shall be paid to the  
17 Calhoun County Economic Development Council.

18 "3. The balance of the total amount of the tax shall  
19 be distributed to certain municipalities as follows:

20	"Anniston	28 1/2 %
21	Oxford	21 1/2 %
22	Jacksonville	28%
23	Piedmont	17%
24	Hobson City	2%
25	Ohatchee	2%

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24

"4. All reference in the general bill to county or municipalities shall apply to the probate judge or his designated agent in Calhoun County.

"d. Chambers County: The entire amount of the tax shall be paid to the Chambers County Commission or like governing body of Chambers County, which, after the payment of all cost of collection and enforcement, shall distribute the net proceeds as follows:

"1. Fifty percent be prorated among the local boards of education for educational purposes on the basis of the previous year's net enrollment of pupils;

"2. Fifty percent be prorated among the Chambers County Commission General Fund and the municipalities within the county, with each municipality receiving the amount that its population bears to the entire population of the county, and the general fund of the county receiving the amount that the population of the county outside the corporate limits of the municipalities bears to the entire population of the county according to the latest federal census. In the event of the incorporation of any new municipalities, the proration shall be based on the official population of the municipality at the time of incorporation. Any annexation shall accrue to the city annexing according to the population annexed.



1           "3. Fifteen percent of the amount prorated to the  
2 county general fund in subparagraph 2 of this paragraph shall  
3 be prorated among the fire and rescue squads located within  
4 the county.

5           "e. Choctaw County: The entire amount of tax shall  
6 be paid to the probate judge and, after reimbursement of two  
7 and one-half percent for services distributed as follows:

8           "1. One-ninth to the county general fund from which  
9 \$7,000.00 shall be credited to:

10           "(i) One-third to the Choctaw County Rescue Squad.

11           "(ii) One-third to the Choctaw County Historical  
12 Society.

13           "(iii) One-third to the Choctaw County Library  
14 System.

15           "2. Of remainder, \$20,000.00 to Choctaw County Board  
16 of Education.

17           "3. Remainder up to \$90,000.00 to the county and  
18 municipalities on the basis of population.

19           "4. Of revenue in excess of \$90,000.00, 20 percent  
20 to the county board of education and remainder to the county  
21 and municipalities on the basis of population.

22           "f. Colbert County: One cent per twelve fluid ounces  
23 or fractional part thereof on all beer sold, within the county  
24 shall be paid to the probate judge and the proceeds shall be  
25 distributed by him or her as follows:

26           "Two-fifths to the hospital fund of the county;

1           "One-fifth to the county board of education for the  
2 benefit of the schools outside of the Cities of Sheffield and  
3 Tuscumbia;

4           "One-tenth to the Tuscumbia Board of Education for  
5 the benefit of the schools of the City of Tuscumbia;

6           "One-tenth to the Sheffield Board of Education for  
7 the benefit of the schools of Sheffield; and

8           "One-fifth to the general fund of the county.

9           "For such services, the probate judge shall be  
10 entitled to commissions of two and one-half percent of all  
11 taxes collected.

12           "The remainder of the tax shall be paid to the  
13 municipalities where sold.

14           "g. Conecuh County: The entire amount of the tax  
15 shall be paid to the Treasurer of Conecuh County, who, after  
16 first reimbursing the county general fund for all expenses  
17 incurred in the administration and enforcement of the tax,  
18 shall distribute the remainder of the proceeds of said tax as  
19 follows: one-third to be prorated between the municipalities  
20 of Evergreen, Repton and Castleberry upon the basis of their  
21 respective populations; one-third to be paid over to the  
22 general fund of the county; and one-third to be paid to the  
23 Conecuh County Board of Education to be expended for  
24 educational purposes.

25           "h. Coosa County: The tax proceeds shall be paid by  
26 wholesalers as follows:

1           "1. One cent per container sold within the corporate  
2 limits of the municipalities within the county shall be paid  
3 directly to the municipalities where sold.

4           "2. The remainder of the tax shall be paid to the  
5 Coosa County Commission and shall be distributed as follows:

6           "(i) Fifty percent shall be deposited in the public  
7 school fund of the county to be used solely for public school  
8 purposes of Coosa County.

9           "(ii) Fifty percent shall be deposited in the  
10 general fund of the county for general purposes of the county.

11           "i. Dale County: Any law to the contrary  
12 notwithstanding, in Dale County, the proceeds of the beer tax  
13 collected pursuant to this article shall be paid to the county  
14 commission and distributed as follows:

15           "1. 44.17 percent to the Dale County Commission;

16           "2. The remaining 55.83 percent of the tax shall be  
17 distributed to each municipality according to beer sales in  
18 its respective corporate limits.

19           "j. Dallas County: The entire amount of the tax  
20 collected on sales outside of the area comprised by the  
21 corporate limits and police jurisdiction of the City of Selma  
22 shall be paid to the Dallas County Commission.

23           "The tax collected on sales inside the corporate  
24 limits of the City of Selma and its police jurisdiction shall  
25 be paid as follows: 72.23 percent to be paid to the city and  
26 its board of education, with one-third of such 72.23 percent  
27 to be paid to the city and two-thirds of such 72.23 percent to

1 be paid to the city board of education (the Board of Education  
2 of the City of Selma); and 27.77 percent to be paid to the  
3 Dallas County Commission.

4 "k. Elmore County: The entire amount of tax shall be  
5 paid to the Elmore County Commission or other governing body  
6 of Elmore County and the net revenue, after first reimbursing  
7 the county general fund for all expenses incurred in the  
8 administration and enforcement of the tax, shall be  
9 distributed as follows: One-half of the net revenue from the  
10 tax shall be paid to Elmore County Board of Education;  
11 one-half the tax collected on sales inside the corporate  
12 limits of any municipality within the county and one-fourth of  
13 the taxes collected on sales made within the police  
14 jurisdiction of any municipality in the county shall be paid  
15 to such municipality; and the balance shall be paid into the  
16 Elmore County General Fund.

17 "l. Escambia County: The entire amount of tax shall  
18 be paid to the Judge of Probate of Escambia County and the net  
19 revenue, after first reimbursing the county general fund for  
20 all expenses incurred in the administration and enforcement of  
21 the tax, shall be distributed, as follows: Two and one-half  
22 percent to the judge of probate; 60 percent of the remainder  
23 to be prorated among the municipalities within the county upon  
24 the basis of their respective populations; and 40 percent of  
25 the remainder to be prorated among the local boards of  
26 education for educational purposes on the basis of the  
27 previous year's net enrollment of pupils.

1            "m. Etowah County: The entire amount of tax shall be  
2 paid to the Etowah County Commission and the net revenue,  
3 after first reimbursing the county general fund for all  
4 expenses incurred in the administration and enforcement of the  
5 tax, shall be distributed, as follows:

6            "1. For beer delivered for retail sale within the  
7 corporate limits of a municipality having a board of  
8 education, all such proceeds shall be distributed according to  
9 the following percentages: 20.83 1/3 percent to the Etowah  
10 County General Fund; 20.38 1/3 percent to the local boards of  
11 education of Etowah County, to be divided pro rata among them  
12 in accordance with the most recent average daily membership  
13 figures, to be used only for capital outlay purposes,  
14 renovation and repairs; 58.33 1/3 percent to the general fund  
15 of the municipality.

16            "2. For beer delivered for retail sale outside the  
17 city or town limits, but within the police jurisdiction, of a  
18 municipality having a board of education, all such proceeds  
19 shall be distributed according to the following percentages:  
20 12.50 percent to the Etowah County Board of Education, to be  
21 used for capital outlay purposes, renovation and repairs;  
22 20.83 1/3 percent to the local boards of education in Etowah  
23 County to be divided pro rata among them in accordance with  
24 the most recent average daily membership figures, to be used  
25 for capital outlay purposes, renovation, and repairs; 29.16  
26 2/3 percent to the general fund of the municipality; 37.50  
27 percent to the Etowah County General Fund.

1           "3. For beer delivered for retail sale within the  
2 city or town limits of a municipality not having a board of  
3 education, all such proceeds shall be distributed according to  
4 the following percentages: 20.83 1/3 percent to the Etowah  
5 County General Fund; 20.83 1/3 percent to the local boards of  
6 education in Etowah County, to be divided pro rata among them  
7 in accordance with the most recent average daily membership  
8 figures, to be used for capital outlay purposes, renovation  
9 and repairs; 33.33 1/3 percent to the general fund of the  
10 municipality; 25.00 percent to the Etowah County Board of  
11 Education to be used for capital outlay purposes, renovation  
12 and repairs;

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

26           "5. For beer delivered for retail sale in locations  
27 which are within the boundaries of Etowah County, Alabama, but

1 not within the corporate limits or police jurisdiction of any  
2 municipality, all such proceeds shall be distributed according  
3 to the following percentages: 20.83 1/3 percent to the local  
4 boards of education in Etowah County divided in accordance  
5 with the most recent average daily membership figures to be  
6 used for capital outlay purposes, renovation or repairs; 25.00  
7 percent to the Etowah County Board of Education, to be used  
8 for capital outlay purposes, renovation or repairs; 54.16 2/3  
9 percent to the Etowah County General Fund.

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

20 "n. Greene County: The entire amount of the tax  
21 shall be paid to the Judge of Probate of Greene County and  
22 distributed by him or her as follows: two and one-half percent  
23 to the probate judge as commission for collection and  
24 administration; two-fifths of the remainder to the general  
25 fund of the county; two-fifths of the remainder to the county  
26 board of education; and one-fifth prorated among the

1 municipalities within the county upon the basis of their  
2 respective populations.

3 "o. Hale County: The entire amount of tax shall be  
4 paid to the Hale County Commission or like governing body of  
5 Hale County and the net revenue, after first reimbursing the  
6 county general fund for all expenses incurred in the  
7 administration and enforcement of the tax, shall be prorated  
8 among the county and municipalities therein upon the basis of  
9 their respective populations.

10 "p. Jefferson County: The tax as provided in  
11 subsection (a) of this section shall be paid by wholesalers to  
12 the Director of Revenue of Jefferson County. The tax received  
13 by the Director of Revenue shall be divided into Funds A, B  
14 and C. Fund A shall receive four-ninths of the tax received;  
15 Fund B shall receive two-ninths of the tax received; and Fund  
16 C shall receive three-ninths of the tax received. Funds A, B  
17 and C shall be distributed by the Director of Revenue on a  
18 monthly basis as follows:

19 "1. Two percent of the net tax collected and placed  
20 in Fund A shall be paid to the general treasury of the county  
21 for the collection and distribution of said tax, and for the  
22 enforcement of the provisions of this article. The remaining  
23 amount in Fund A shall be distributed as follows:

24 "(i) Two-eighths shall be paid to the county board  
25 of education for the payment of salaries of public school  
26 teachers.



1           (ii) Three-eighths shall be retained in the general  
2 treasury of the county.

3           (iii) Three-eighths shall be distributed to the  
4 incorporated municipalities within the county upon the basis  
5 of their respective populations, according to the federal  
6 census at the time the distribution is made.

7           "2. Fund B shall be distributed to the  
8 municipalities in the county on the basis of the percentage of  
9 the beer taxed which was delivered to a retailer within the  
10 respective corporate limits of each municipality in the  
11 county.

12           "3. Fund C shall be distributed as follows:

13           (i) Fifty percent, or \$2,000,000.00 annually,  
14 whichever is the greater, shall be paid to the  
15 Birmingham-Jefferson County Transit Authority or its  
16 successor.

17           (ii) The balance shall be divided between the  
18 county and the incorporated municipalities within the county  
19 upon a population basis with the municipal share determined by  
20 the respective populations of said municipalities, and the  
21 county share by the population of the unincorporated areas  
22 thereof, according to the last federal census at the time the  
23 distribution is made.

24           (iii) Of the total amount of the county share, five  
25 percent shall be allocated for fire protection and paramedic  
26 services and equipment in fire districts in the unincorporated  
27 areas of the county. Such distribution shall be made to each

1 such fire district on a pro rata basis that the number of  
2 homes and businesses served in that district bears to the  
3 total number of homes and businesses served in all such fire  
4 districts in the unincorporated areas.

5 "q. Lee County: The entire amount of tax shall be  
6 paid to the Lee County Commission or like governing body of  
7 Lee County and shall be distributed to the custodian of the  
8 county school fund, the custodian of the Opelika City School  
9 Fund and the custodian of the Auburn City School Fund on the  
10 same basis as the total calculated costs of the Foundation  
11 Program for the local boards of education within the county.  
12 Provided however that any subsidy received shall be paid to  
13 the City of Auburn.

14 "r. Lowndes County: The tax proceeds shall be paid  
15 by wholesalers as follows:

16 "1. One cent shall be distributed to municipalities  
17 in the following manner:

18 "(i) One-third to municipalities that have an  
19 existing beer tax distributed on a population basis.

20 "(ii) Two-thirds to go to all municipalities  
21 including those that have an existing beer tax distributed on  
22 a population basis.

23 "2. One cent to be distributed as follows:

24 "(i) One-twelfth to the county board of education  
25 and three-twelfths to the probate judge for services rendered.

26 "(ii) Two-thirds to the county commission for the  
27 performance of services.

1           "3. The remainder to be equally divided between the  
2 public school fund and the juvenile service trust fund  
3 account.

4           "s. Macon County: The entire amount of tax shall be  
5 paid to the Macon County Commission or like governing body of  
6 Macon County and the net revenue, after first reimbursing the  
7 county general fund for all expenses incurred in the  
8 administration and enforcement of the tax, shall be  
9 distributed by it as follows: Six-twelfths of the net proceeds  
10 shall be paid into the general fund of said county to be used  
11 for governmental purposes of the county as other moneys in the  
12 general fund; four-twelfths shall be apportioned and  
13 distributed to the City of Tuskegee and shall be deposited  
14 into its general fund to be used for governmental purposes of  
15 the city as other moneys in the general fund of said city are  
16 used; one-twelfth shall be apportioned and distributed to the  
17 Town of Notasulga and deposited into the general fund of said  
18 town to be used for governmental purposes of the town as are  
19 other moneys in the general fund of said town; one-twelfth  
20 shall be apportioned and distributed to the Town of Franklin  
21 and deposited into the general fund of said town to be used  
22 for governmental purposes of the town as are other moneys in  
23 the general fund of said town.

24           "t. Madison County: The proceeds of the tax shall be  
25 paid by wholesalers to the county commission or like governing  
26 body and shall be distributed as follows:

27           "1. One-eighteenth to the county general fund.

1           "2. The remainder of the tax shall be distributed to  
2 the municipality where sold, including its police  
3 jurisdiction. Provided, however, that the following  
4 municipalities shall receive a dollar amount no less than the  
5 dollar amount actually received during the base year 1982:

6           "Gurley

7           "New Hope

8           "Owens Crossroads

9           "Triana

10          "Madison

11          "u. Marengo County: The entire amount of the tax  
12 shall be paid to the Probate Judge of Marengo County, who  
13 shall receive two and one-half percent of all taxes collected  
14 as compensation for administering this article and the  
15 remainder of the net revenue, after first reimbursing the  
16 county general fund for all expenses incurred in the  
17 administration and enforcement of the tax, shall be  
18 distributed by him or her as follows: The municipalities shall  
19 receive the taxes paid on all sales within the corporate  
20 limits and police jurisdiction of each municipality, and the  
21 county shall receive the tax on all sales made outside the  
22 corporate limits and police jurisdictions of all  
23 municipalities within the county.

24          "v. Mobile County: The entire amount of tax shall be  
25 paid to the License Commissioner of Mobile County and the net  
26 revenue, after first reimbursing the county general fund for  
27 all expenses incurred in the administration and enforcement of

1 the tax, shall be distributed by him or her as follows:  
2 One-half to the governing body of the municipality where the  
3 malt or brewed beverages are sold within its corporate limits;  
4 and the remainder to the Board of School Commissioners of  
5 Mobile County.

6 "w. Perry County: The tax shall be paid to the  
7 county governing body and be distributed as follows:

8 "1. Except as hereinafter provided in subparagraph 2  
9 of this paragraph, the proceeds shall be distributed as  
10 follows:

11 "(i) The taxes collected on sales within the  
12 corporate limits of the Municipality of Marion shall be paid  
13 to said municipality.

14 "(ii) The taxes collected on sales within the  
15 corporate limits of the Municipality of Uniontown shall be  
16 paid to said municipality.

17 "(iii) The taxes collected on sales outside the  
18 police jurisdiction of a municipality and outside the  
19 corporate limits of any municipality shall be retained by the  
20 county.

21 "(iv) The taxes collected on sales outside of a  
22 municipality's corporate limits but within said municipality's  
23 police jurisdiction shall be distributed in the following  
24 manner:

25 "Three-fourths of the tax proceeds shall be retained  
26 by the county.

1           "One-fourth of the tax proceeds shall be paid to the  
2 municipality controlling said police jurisdiction.

3           "2. Until the conditions set forth in this  
4 subparagraph 2 have been satisfied, one-ninth shall be  
5 deducted from each of the foregoing distributions and retained  
6 by Perry County and earmarked for the purpose of purchasing  
7 mechanical voting machines with lever action and curtain and  
8 creating an election expense fund in the amount of \$20,000.00.  
9 Said voting machines shall be purchased by May 1, 1982, and  
10 said election expense fund shall be used to pay board of  
11 registrars members' compensation and for election supplies and  
12 materials, election handling, storage and other expense. When  
13 the cost of the voting machines and election expense fund have  
14 been collected by the county, the right to deduct pursuant to  
15 this subparagraph 2 shall expire and the entire proceeds shall  
16 be distributed pursuant to and in accordance with subparagraph  
17 1 hereof.

18           "x. Russell County: The taxes shall be paid and  
19 distributed as follows:

20           "1. Payment of taxes collected by wholesalers.

21           "(i) All the taxes collected on sales within the  
22 corporate limits of the Municipality of Phenix City shall be  
23 paid to said municipality.

24           "(ii) All the taxes collected on sales within the  
25 corporate limits of the Municipality of Hurtsboro shall be  
26 paid to said municipality.

1           "(iii) One-half the taxes collected on sales within  
2 the police jurisdiction of Phenix City and Hurtsboro shall be  
3 paid to the respective municipality and the remaining one-half  
4 shall be paid to the county.

5           "(iv) All of the taxes on sales outside the  
6 corporate limits of any municipality and outside of any police  
7 jurisdiction shall be paid to the county.

8           "2. Distribution of county proceeds. All such taxes,  
9 after first reimbursing the county general fund for all  
10 expenses incurred in administration and enforcement of the  
11 tax, shall be used equally for the county school system and  
12 the county general fund. Of the moneys going to the county  
13 general fund, half of said amount shall be distributed to the  
14 volunteer fire departments in Russell County on a per  
15 department basis, who are recognized as legal fire districts.

16           "y. St. Clair County: The entire amount of tax shall  
17 be paid to the St. Clair County Commission or like governing  
18 body of St. Clair County and the net revenue, after  
19 reimbursing the county general fund for all expenses incurred  
20 in the administration and enforcement of the tax, shall be  
21 distributed by it as follows: One-third cent per four fluid  
22 ounces or fraction thereof to the governing body of each  
23 municipality where beer is sold within its corporate limits  
24 and one-sixth cent per four fluid ounces or fraction thereof  
25 to the governing body of each municipality where beer is sold  
26 within its police jurisdiction; the remainder to be  
27 distributed as follows: 25 percent to be paid to the Road and

1 Building Fund of the General Fund of St. Clair County, which  
2 money shall be used for the operation of the St. Clair County  
3 Road Department, in the building and maintenance of all public  
4 roads and bridges in the county; 20.83 1/3 percent of the  
5 remainder to the St. Clair County Board of Education; 8.33  
6 1/3 percent of the remainder to the St. Clair County Library  
7 Board to be used by the board for the use of libraries and/or  
8 book mobiles throughout the county; and 45.83 1/3 percent to  
9 the General Fund of St. Clair County to be disbursed by the  
10 St. Clair County governing body as other funds of the county  
11 are disbursed. If the Sunday sale of beer within the corporate  
12 limits of the City of Pell City is authorized by the  
13 Legislature and approved by the voters of St. Clair County,  
14 the portion of the beer tax revenues collected from the Sunday  
15 sale of beer within the corporate limits of the city shall be  
16 distributed to the public library located in the City of Pell  
17 City.

18 "z. Shelby County: The entire amount of tax shall be  
19 paid to the Shelby County Commission or like governing body of  
20 Shelby County to the credit of its county general fund and the  
21 net revenue, after first reimbursing the county general fund  
22 for all expenses incurred in the administration and  
23 enforcement of the tax, shall be disbursed as follows:  
24 Two-ninths of the net proceeds of such tax shall be paid to  
25 the Shelby County Board of Education; three-ninths of the net  
26 proceeds of such tax shall, on or before the 25th day of each  
27 month, be paid to the municipalities of Shelby County in the



1 same ratio as the population of each municipality bears to the  
2 total population of all municipalities in Shelby County;  
3 two-ninths shall be paid into the Shelby County Law  
4 Enforcement Personnel Board Fund to be used for the purposes  
5 set forth in Act No. 79-524, Acts of Alabama 1979; and the  
6 remaining two-ninths of the net proceeds shall remain in the  
7 Shelby County General Fund to be disbursed by the county  
8 governing body.

9 "aa. Sumter County: The entire proceeds of the tax  
10 shall be paid to the county treasurer. After the payment of  
11 all cost of collection and enforcement of the tax, the  
12 treasurer shall pay into the general fund of each incorporated  
13 municipality four-ninths of the revenue produced within the  
14 corporate limits of said municipality and the remainder shall  
15 be paid into the general fund of the county, from which  
16 \$7,000.00 shall be credited to a legislative delegation fund  
17 to be controlled by the legislative delegation of Sumter  
18 County.

19 "bb. Talladega County: The tax shall be paid to the  
20 probate judge and, after deduction of all expenses of  
21 collecting and administering the tax, the proceeds of the tax  
22 shall be distributed as follows: After determining net revenue  
23 received in the base year (county plus all municipalities),  
24 distribution of future revenue to each entity presently  
25 receiving beer tax distributions shall be in the same  
26 proportion as each entity's revenue to the total net revenue  
27 was during the base year.

1                    "The following entities shall be entitled to a share  
2 of beer tax revenue:

- |                                     |                            |
|-------------------------------------|----------------------------|
| 3            "Talladega County      | Community of Munford       |
| 4            Talladega County Board | Community of Eastaboga     |
| 5            of Education           | North Talladega County As- |
|                                     | sociation                  |
| 6            City of Talladega      | for Retarded Citizens,     |
|                                     | Inc.                       |
| 7            City of Sylacauga      | South Talladega County As- |
|                                     | sociation                  |
| 8            City of Childersburg   | for Retarded Citizens,     |
|                                     | Inc.                       |
| 9            City of Lincoln        |                            |

10                    "Provided, however, that from the county share, the  
11 sum of \$6,500.00 shall be spent as follows:

12                    "1. The sum of \$1,500.00 per annum shall be spent in  
13 the unincorporated community of Eastaboga for public projects  
14 for the benefit of said community;

15                    "2. The sum of \$2,500.00 per annum shall be spent in  
16 the unincorporated community of Munford to provide rural  
17 health care in the existing rural health clinic in said  
18 community; and

1           "3. The sum of \$2,500.00 per annum shall be spent in  
2 the unincorporated community of Munford for youth activities,  
3 including the construction, improvement, lighting and  
4 maintenance of athletic playing fields.

5           "The North and South Talladega County Associations  
6 for Retarded Citizens, Inc. shall receive from the county the  
7 same proportion of revenue received during the base year  
8 (1982).

9           "Provided further, that the Talladega County Board  
10 of Education shall divide its share of the beer tax revenue  
11 between itself and the city boards of education now existing  
12 within the county on the same basis as the total calculated  
13 costs of the Foundation Program for the local boards of  
14 education within the county.

15           "cc. Tallapoosa County: The tax, after converting  
16 all sales to cases equivalent to 24 12-ounce containers and  
17 after deducting the two and one-half percent discount  
18 authorized by this article, shall be paid by wholesalers as  
19 follows:

20           "1. Two cents per equivalent 12-ounce container sold  
21 or delivered to retail licensees within the county shall be  
22 paid to the custodian of public school funds of Tallapoosa  
23 County and shall be used and expended for public school  
24 purposes. Such funds shall be apportioned among the local  
25 boards of education on the same basis as the total calculated  
26 costs of the Foundation Program for the local boards of  
27 education within the county.

1           "2. The remainder of the tax shall be paid to the  
2 county commission or like governing body and distributed as  
3 follows:

4           "56.4 percent to Alexander City

5           "43.6 percent to the county for distribution, based  
6 on sales, either into the treasury of the municipalities  
7 (except Alexander City) in which the beer was sold or  
8 delivered by a wholesaler to a retailer within its corporate  
9 limits, or, where sold outside the corporate limits of any  
10 municipality into the treasury of the county.

11           "3. Any subsidy received under the provisions of  
12 this article shall be distributed as provided for in  
13 subparagraph 2 above.

14           "dd. Tuscaloosa County:

15           "1. Forty-five percent of the tax shall be paid to  
16 the Probate Judge of Tuscaloosa County and shall by him be  
17 distributed in the same manner as provided in Act 556 of the  
18 1953 Regular Session of the Alabama Legislature; and 55  
19 percent shall be paid to the Probate Judge of Tuscaloosa  
20 County and shall by him or her be distributed in accordance  
21 with Act 81-739 of the 1981 Regular Session of the Alabama  
22 Legislature.

23           "2. Any subsidy received by Tuscaloosa County  
24 pursuant to Section 28-3-196 shall be paid and distributed  
25 among the county, municipalities and the Tuscaloosa County  
26 Parks and Recreation Authority in accordance with the ratio of

1 any net revenue loss of each such entity to the total subsidy  
2 paid to the county.

3 "ee. Wilcox County: The entire tax revenue shall be  
4 paid to the Wilcox County Commission or like governing body of  
5 Wilcox County and disbursed as follows: Two and one-half  
6 percent of the gross tax receipts to be paid as to the Probate  
7 Judge of Wilcox County as a fee for the administration and  
8 enforcement; the remainder shall be disbursed as follows: 50  
9 percent to be prorated between the incorporated municipalities  
10 in Wilcox County upon the basis of their respective  
11 populations; and 50 percent to be paid over to the general  
12 fund of the county. Provided, however, prior to the  
13 distribution provided for in this subsection, the sum of  
14 \$400.00 per month shall be paid to the Wilcox County Civil  
15 Defense Agency.

16 "(3) Or, such tax shall otherwise be paid and  
17 disposed of in accordance with and pursuant to any local act  
18 or general act of local application hereafter enacted with  
19 respect to any county directing a different disposition or  
20 apportionment of the proceeds of the tax.

21 "(d) (1) For all purposes of enforcement of the  
22 provisions of this article, it is a prima facie presumption of  
23 law that any wholesaler or jobber subject to the article has  
24 accrued a liability for the taxes levied herein for the total  
25 amount of alcoholic beverages handled by it during any tax  
26 period under the article. The burden of proof is upon any such  
27 person to prove that any such alcoholic beverages disposed of

1 in such a manner as not to become subject to the taxes imposed  
2 in this article were so disposed of in such a manner. It shall  
3 be the duty of any person subject to the privilege or license  
4 tax imposed by this article to keep full and complete records  
5 of all purchases, sales, receipts, inventories and of all  
6 other matters from which the correct amount of privilege or  
7 license tax to which such person is subject may be  
8 ascertained; and, in the event that such person shall  
9 discontinue his or her business, he or she shall not destroy  
10 or dispose of such records until he or she shall have given  
11 the probate judge of the county 30 days' notice in writing of  
12 his or her intent to destroy or dispose of such records. The  
13 failure of such person to keep such records, or his or her  
14 destruction or disposition of such records without giving such  
15 notice, shall constitute a misdemeanor.

16 "(2) Upon demand by the probate judge or his or her  
17 authorized deputy, auditor or representative, it shall be the  
18 duty of any such person subject to the privilege or license  
19 tax imposed by this article to furnish such demanding person,  
20 without delay, all such information as may be required for  
21 determination of the correct amount of privilege or license  
22 tax to which such person is subject, and to that end it shall  
23 be the duty of such person to submit to such demanding person,  
24 for inspection and examination, during reasonable hours, at  
25 such person's place of business within the county, all books  
26 of accounts, invoices, papers, reports, memoranda containing  
27 entries showing the amount of purchases, sales, receipts,

1 inventories, and any other information from which the correct  
2 amount of privilege or license tax to which such person is  
3 subject may be determined including exhibition of bank deposit  
4 books and bank statements; and any person failing or refusing  
5 to submit such records for such inspection and examination  
6 upon such demand, shall be guilty of a misdemeanor.

7 "(3) If any person subject to the provisions of this  
8 article does not have in such person's control or possession,  
9 within the county, true and intelligible books of account,  
10 invoices, papers, reports or memoranda correctly showing the  
11 data and information necessary for determination of the  
12 correct amount of the privilege or license tax due, or if,  
13 having in such person's possession or under such person's  
14 control such books, invoices, papers, reports or memoranda,  
15 such person shall fail or refuse to submit and exhibit the  
16 same for inspection and examination as herein required, then,  
17 in either event, it shall be the duty of the probate judge of  
18 the county to ascertain, from such information and data as he  
19 may reasonably obtain, the correct amount of license tax due  
20 from such person and immediate payment of the amount of such  
21 privilege or license tax shall be made.

22 "(4) All records and reports filed in the probate  
23 office under this article shall be public records and shall be  
24 open to inspection by any person during all probate office  
25 hours.

26 "(5) The probate judge of the county shall provide  
27 rules and regulations and administrative machinery for the

1 enforcement and collection of the privilege or license taxes  
2 authorized by this article. Each municipality within the  
3 county shall provide aid and assistance in collecting the  
4 taxes herein provided for within its territory. The probate  
5 judge may employ a person or persons to act as inspectors and  
6 otherwise to assist in the enforcement of the provisions of  
7 this article. The salary and expenses of such inspectors shall  
8 be paid out of the county general fund in such manner as is  
9 provided by law. Such inspectors shall have the same powers  
10 relative to enforcement of the taxes hereby levied that law  
11 enforcement officers employed by the Alabama Alcoholic  
12 Beverage Control Board have relative to enforcing the state  
13 tax on spirituous liquors and on malt and brewed beverages.  
14 Any municipality in the county may also employ a special  
15 alcoholic beverage law enforcement officer for such  
16 municipality whose chief duty shall be enforcement of this  
17 article.

18 "(6) In addition to all other records and reports  
19 required under this article, each wholesale distributor shall,  
20 by the twentieth day of each month, file a report with the  
21 probate judge showing his or her inventory of beer on the  
22 first day of the preceding month, by brand and type of  
23 container, his or her inventory of beer on the last day of the  
24 preceding month, an accounting for all beer broken or damaged  
25 during the preceding month, proof of state authorization for  
26 transfers to other wholesale distributors, and a record of all  
27 beer in transit to such distributor from breweries.



1           "(7) In addition to all other records and reports  
2 required under this article, each private club shall file with  
3 the probate judge on or before the twentieth day of each month  
4 detailed inventory of all alcoholic beverages on hand on the  
5 first day and the last day of the preceding month, and a  
6 record of all purchases of alcoholic beverages made by it  
7 during the preceding month.

8           "(8) In addition to all other reports and records  
9 required under this article, each retail beer seller shall  
10 file with the probate judge on or before the twentieth day of  
11 each month a detailed inventory of all beer on hand on the  
12 first day and the last day of the preceding month.

13           "(9) The license of any wholesale distributor,  
14 private club, or retail seller failing or refusing to file the  
15 reports shall be suspended forthwith by the probate judge  
16 pending receipt of such report.

17           "(e) The tax herein levied is exclusive and shall be  
18 in lieu of all other or additional local taxes and licenses,  
19 county or municipal, imposed on or measured by the sale or  
20 volume of sale of beer; provided that nothing herein contained  
21 shall be construed to exempt the retail sales of beer from the  
22 levy of a tax on general retail sales by the county or  
23 municipality in the nature of, or in lieu of, a general sales  
24 tax."

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

