

1 HB223
2 149296-2
3 By Representatives Melton, Colston, Moore (M), Rogers and
4 Jackson
5 RFD: Economic Development and Tourism
6 First Read: 14-JAN-14

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ENROLLED, An Act,

To amend Section 28-3-190, Code of Alabama 1975, to provide for the distribution of proceeds of the uniform beer tax for the Town of Orrville in Dallas County.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

"§28-3-190.

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

1 "(b) Collection. The tax levied by subsection (a) of
2 this section shall be added to the sales price of all beer
3 sold, and shall be collected from the purchasers. It shall be
4 unlawful for any person who is required to pay the tax in the
5 first instance to fail or refuse to add to the sales price and
6 collect from the purchaser the required amount of tax, it
7 being the intent and purpose of this provision that the tax
8 levied is in fact a tax on the consumer, with the person,
9 firm, corporation, club or association who pays the tax in the
10 first instance acting merely as an agent of the county or
11 municipality for the collection and payment of the tax.

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

24 "The county and municipality each shall have the
25 authority to inspect, examine and audit the books and records

1 of any person, firm, corporation, club or association who
2 sells, stores, or receives for the purpose of distribution,
3 any beer, to determine the accuracy of any return required to
4 be filed with it.

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

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

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

22 "(1) Except as hereinafter provided in subdivision
23 (2) or (3) of this subsection (c), one and six hundred
24 twenty-five thousandths cents (1.625 cents) per four fluid
25 ounces or fractional part thereof shall be paid by wholesale

1 licensees on their sales either into the treasury of the wet
2 municipality in which the beer was sold or delivered by a
3 wholesaler to a retailer within its corporate limits, or,
4 where sold outside the corporate limits of any municipality,
5 into the treasury of the wet county in which the beer was sold
6 or delivered by the wholesaler to a retailer.

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

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

22 "b. Baldwin County: The taxes shall be paid as
23 follows:

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

4 "2. One-half the taxes collected on sales within the
5 police jurisdiction of any municipality shall be paid to said
6 municipality and the remaining one-half shall be paid to the
7 county.

8 "3. All of the taxes on sales outside the corporate
9 limits of any municipality and outside of any police
10 jurisdiction shall be paid to the local board of education
11 with the funds to be used for capital outlay, maintenance of
12 existing buildings and instructional materials.

13 "c. Calhoun County: The entire amount of the tax
14 shall be collected by the Calhoun County Probate Judge and
15 paid to the Calhoun County Commission. All such taxes, after
16 first reimbursing the county general fund for expenses
17 incurred in administration and enforcement of the tax, shall
18 be distributed as follows:

19 "1. Six-ninths of the total amount of the tax shall
20 be turned over by it to the custodian of county school funds.
21 The county board of education shall immediately divide the
22 funds with the city boards of education within the county on
23 the same basis as the total calculated costs of the Foundation
24 Program for the local boards of education within the county.

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

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

6	Anniston	28 1/2 %
7	Oxford	21 1/2 %
8	Jacksonville	28%
9	Piedmont	17%
10	Hobson City	2%
11	Ohatchee	2%
12	Weaver	1%

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

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

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

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

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

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

23 "1. One-ninth to the county general fund from which
 24 \$7,000.00 shall be credited to:

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

1 "(ii) One-third to the Choctaw County Historical
2 Society.

3 "(iii) One-third to the Choctaw County Library
4 System.

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

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

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

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

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

17 "One-fifth to the county board of education for the
18 benefit of the schools outside of the Cities of Sheffield and
19 Tuscumbia;

20 "One-tenth to the Tuscumbia Board of Education for
21 the benefit of the schools of the City of Tuscumbia;

22 "One-tenth to the Sheffield Board of Education for
23 the benefit of the schools of Sheffield; and

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

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

4 "The remainder of the tax shall be paid to the
5 municipalities where sold.

6 "g. Conecuh County: The entire amount of the tax
7 shall be paid to the Treasurer of Conecuh County, who, after
8 first reimbursing the county general fund for all expenses
9 incurred in the administration and enforcement of the tax,
10 shall distribute the remainder of the proceeds of said tax as
11 follows: one-third to be prorated between the municipalities
12 of Evergreen, Repton and Castleberry upon the basis of their
13 respective populations; one-third to be paid over to the
14 general fund of the county; and one-third to be paid to the
15 Conecuh County Board of Education to be expended for
16 educational purposes.

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

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

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

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

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

6 "i. Dale County: Any law to the contrary
7 notwithstanding, in Dale County, the proceeds of the beer tax
8 collected pursuant to this article shall be paid to the county
9 commission and distributed as follows:

10 "1. 44.17 percent to the Dale County Commission;

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

14 "j. Dallas County: The entire amount of the tax
15 collected on sales outside of the area comprised by the
16 corporate limits and police jurisdiction of the City of Selma
17 shall be paid to the Dallas County Commission, except that the
18 entire tax collected on beer sales inside the corporate limits
19 and police jurisdiction of the Town of Orrville shall be paid
20 as follows: 72.23 percent shall be paid to the town and 27.77
21 percent shall be paid to the Dallas County Commission.

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

1 to be paid to the city and two-thirds of such 72.23 percent to
2 be paid to the city board of education (the Board of Education
3 of the City of Selma); and 27.77 percent to be paid to the
4 Dallas County Commission.

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

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

1 the remainder to be prorated among the local boards of
2 education for educational purposes on the basis of the
3 previous year's net enrollment of pupils.

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

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

19 "2. For beer delivered for retail sale outside the
20 city or town limits, but within the police jurisdiction, of a
21 municipality having a board of education, all such proceeds
22 shall be distributed according to the following percentages:
23 12.50 percent to the Etowah County Board of Education, to be
24 used for capital outlay purposes, renovation and repairs;
25 20.83 1/3 percent to the local boards of education in Etowah

1 County to be divided pro rata among them in accordance with
2 the most recent average daily membership figures, to be used
3 for capital outlay purposes, renovation, and repairs; 29.16
4 2/3 percent to the general fund of the municipality; 37.50
5 percent to the Etowah County General Fund.

6 "3. For beer delivered for retail sale within the
7 city or town limits of a municipality not 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; 20.83 1/3 percent to the local boards of
11 education in Etowah County, to be divided pro rata among them
12 in accordance with the most recent average daily membership
13 figures, to be used for capital outlay purposes, renovation
14 and repairs; 33.33 1/3 percent to the general fund of the
15 municipality; 25.00 percent to the Etowah County Board of
16 Education to be used for capital outlay purposes, renovation
17 and repairs;

18 "4. For beer delivered for retail sale outside the
19 city or town limits, but within the police jurisdiction of a
20 municipality not having a board of education, all such
21 proceeds shall be distributed according to the following
22 percentages: 16.66 2/3 percent to the general fund of the
23 municipality; 20.83 1/3 percent to the local boards of
24 education within Etowah County to be divided pro rata among
25 them in accordance with the most recent average daily

1 membership figures, to be used for capital outlay purposes,
2 renovation and repairs; 25.00 percent to the Etowah County
3 Board of Education, to be used for capital outlay purposes,
4 renovation and repairs, 37.50 percent to the Etowah County
5 General Fund.

6 "5. For beer delivered for retail sale in locations
7 which are within the boundaries of Etowah County, Alabama, but
8 not within the corporate limits or police jurisdiction of any
9 municipality, all such proceeds shall be distributed according
10 to the following percentages: 20.83 $\frac{1}{3}$ percent to the local
11 boards of education in Etowah County divided in accordance
12 with the most recent average daily membership figures to be
13 used for capital outlay purposes, renovation or repairs; 25.00
14 percent to the Etowah County Board of Education, to be used
15 for capital outlay purposes, renovation or repairs; 54.16 $\frac{2}{3}$
16 percent to the Etowah County General Fund.

17 "6. For draft beer sold and delivered within all
18 areas in Etowah County, all proceeds shall be distributed
19 according to the following percentage: 83.33 $\frac{1}{3}$ percent to
20 the local boards of education in Etowah County to be divided
21 pro rata among them in accordance with the most recent average
22 daily membership figure to be used for capital outlay
23 purposes, renovation and repairs; 16.66 $\frac{2}{3}$ percent to the
24 municipalities in Etowah County within which draft beer is

1 sold at retail, to be divided among them pro rata according to
2 the population.

3 "n. Greene County: The entire amount of the tax
4 shall be paid to the Judge of Probate of Greene County and
5 distributed by him or her as follows: two and one-half percent
6 to the probate judge as commission for collection and
7 administration; two-fifths of the remainder to the general
8 fund of the county; two-fifths of the remainder to the county
9 board of education; and one-fifth prorated among the
10 municipalities within the county upon the basis of their
11 respective populations.

12 "o. Hale County: The entire amount of tax shall be
13 paid to the Hale County Commission or like governing body of
14 Hale County and the net revenue, after first reimbursing the
15 county general fund for all expenses incurred in the
16 administration and enforcement of the tax, shall be prorated
17 among the county and municipalities therein upon the basis of
18 their respective populations.

19 "p. Jefferson County: The tax as provided in
20 subsection (a) of this section shall be paid by wholesalers to
21 the Director of Revenue of Jefferson County. The tax received
22 by the Director of Revenue shall be divided into Funds A, B
23 and C. Fund A shall receive four-ninths of the tax received;
24 Fund B shall receive two-ninths of the tax received; and Fund
25 C shall receive three-ninths of the tax received. Funds A, B

1 and C shall be distributed by the Director of Revenue on a
2 monthly basis as follows:

3 "1. Two percent of the net tax collected and placed
4 in Fund A shall be paid to the general treasury of the county
5 for the collection and distribution of said tax, and for the
6 enforcement of the provisions of this article. The remaining
7 amount in Fund A shall be distributed as follows:

8 "(i) Two-eighths shall be paid to the county board
9 of education for the payment of salaries of public school
10 teachers.

11 "(ii) Three-eighths shall be retained in the general
12 treasury of the county.

13 "(iii) Three-eighths shall be distributed to the
14 incorporated municipalities within the county upon the basis
15 of their respective populations, according to the federal
16 census at the time the distribution is made.

17 "2. Fund B shall be distributed to the
18 municipalities in the county on the basis of the percentage of
19 the beer taxed which was delivered to a retailer within the
20 respective corporate limits of each municipality in the
21 county.

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

23 "(i) Fifty percent, or \$2,000,000.00 annually,
24 whichever is the greater, shall be paid to the

1 Birmingham-Jefferson County Transit Authority or its
2 successor.

3 "(ii) The balance shall be divided between the
4 county and the incorporated municipalities within the county
5 upon a population basis with the municipal share determined by
6 the respective populations of said municipalities, and the
7 county share by the population of the unincorporated areas
8 thereof, according to the last federal census at the time the
9 distribution is made.

10 "(iii) Of the total amount of the county share, five
11 percent shall be allocated for fire protection and paramedic
12 services and equipment in fire districts in the unincorporated
13 areas of the county. Such distribution shall be made to each
14 such fire district on a pro rata basis that the number of
15 homes and businesses served in that district bears to the
16 total number of homes and businesses served in all such fire
17 districts in the unincorporated areas.

18 "q. Lee County: The entire amount of tax shall be
19 paid to the Lee County Commission or like governing body of
20 Lee County and shall be distributed to the custodian of the
21 county school fund, the custodian of the Opelika City School
22 Fund and the custodian of the Auburn City School Fund on the
23 same basis as the total calculated costs of the Foundation
24 Program for the local boards of education within the county.

1 Provided however that any subsidy received shall be paid to
2 the City of Auburn.

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

5 "1. One cent shall be distributed to municipalities
6 in the following manner:

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

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

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

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

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

17 "3. The remainder to be equally divided between the
18 public school fund and the juvenile service trust fund
19 account.

20 "s. Macon County: The entire amount of tax shall be
21 paid to the Macon County Commission or like governing body of
22 Macon County and the net revenue, after first reimbursing the
23 county general fund for all expenses incurred in the
24 administration and enforcement of the tax, shall be
25 distributed by it as follows: Six-twelfths of the net proceeds

1 shall be paid into the general fund of said county to be used
 2 for governmental purposes of the county as other moneys in the
 3 general fund; four-twelfths shall be apportioned and
 4 distributed to the City of Tuskegee and shall be deposited
 5 into its general fund to be used for governmental purposes of
 6 the city as other moneys in the general fund of said city are
 7 used; one-twelfth shall be apportioned and distributed to the
 8 Town of Notasulga and deposited into the general fund of said
 9 town to be used for governmental purposes of the town as are
 10 other moneys in the general fund of said town; one-twelfth
 11 shall be apportioned and distributed to the Town of Franklin
 12 and deposited into the general fund of said town to be used
 13 for governmental purposes of the town as are other moneys in
 14 the general fund of said town.

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

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

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

24 "Gurley

25 "New Hope

1 "Owens Crossroads

2 "Triana

3 "Madison

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

17 "v. Mobile County: The entire amount of tax shall be
18 paid to the License Commissioner of Mobile 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 by him or her as follows:
22 One-half to the governing body of the municipality where the
23 malt or brewed beverages are sold within its corporate limits;
24 and the remainder to the Board of School Commissioners of
25 Mobile County.

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

3 "1. Except as hereinafter provided in subparagraph 2
4 of this paragraph, the proceeds shall be distributed as
5 follows:

6 "(i) The taxes collected on sales within the
7 corporate limits of the Municipality of Marion shall be paid
8 to said municipality.

9 "(ii) The taxes collected on sales within the
10 corporate limits of the Municipality of Uniontown shall be
11 paid to said municipality.

12 "(iii) The taxes collected on sales outside the
13 police jurisdiction of a municipality and outside the
14 corporate limits of any municipality shall be retained by the
15 county.

16 "(iv) The taxes collected on sales outside of a
17 municipality's corporate limits but within said municipality's
18 police jurisdiction shall be distributed in the following
19 manner:

20 "Three-fourths of the tax proceeds shall be retained
21 by the county.

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

24 "2. Until the conditions set forth in this
25 subparagraph 2 have been satisfied, one-ninth shall be

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

14 "x. Russell County: The taxes shall be paid and
15 distributed as follows:

16 "1. Payment of taxes collected by wholesalers.

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

20 "(ii) All the taxes collected on sales within the
21 corporate limits of the Municipality of Hurtsboro shall be
22 paid to said municipality.

23 "(iii) One-half the taxes collected on sales within
24 the police jurisdiction of Phenix City and Hurtsboro shall be

1 paid to the respective municipality and the remaining one-half
 2 shall be paid to the county.

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

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

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

12 "z. Shelby County: The entire amount of tax shall be
13 paid to the Shelby County Commission or like governing body of
14 Shelby County to the credit of its county general fund and the
15 net revenue, after first reimbursing the county general fund
16 for all expenses incurred in the administration and
17 enforcement of the tax, shall be disbursed as follows:
18 Two-ninths of the net proceeds of such tax shall be paid to
19 the Shelby County Board of Education; three-ninths of the net
20 proceeds of such tax shall, on or before the 25th day of each
21 month, be paid to the municipalities of Shelby County in the
22 same ratio as the population of each municipality bears to the
23 total population of all municipalities in Shelby County;
24 two-ninths shall be paid into the Shelby County Law
25 Enforcement Personnel Board Fund to be used for the purposes

1 set forth in Act No. 79-524, Acts of Alabama 1979; and the
2 remaining two-ninths of the net proceeds shall remain in the
3 Shelby County General Fund to be disbursed by the county
4 governing body.

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

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

24 "The following entities shall be entitled to a share
25 of beer tax revenue:

1	Talladega County	Community of Munford
2	Talladega County Board	Community of Eastaboga
3	of Education	North Talladega County Associat
4	City of Talladega	for Retarded Citizens, Inc.
5	City of Sylacauga	South Talladega County Associat
6	City of Childersburg	for Retarded Citizens, Inc.
7	City of Lincoln	

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

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

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

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

21 "The North and South Talladega County Associations
22 for Retarded Citizens, Inc. shall receive from the county the

1 same proportion of revenue received during the base year
2 (1982).

3 "Provided further, that the Talladega County Board
4 of Education shall divide its share of the beer tax revenue
5 between itself and the city boards of education now existing
6 within the county on the same basis as the total calculated
7 costs of the Foundation Program for the local boards of
8 education within the county.

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

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

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

25 "56.4 percent to Alexander City

1 "43.6 percent to the county for distribution, based
2 on sales, either into the treasury of the municipalities
3 (except Alexander City) in which the beer was sold or
4 delivered by a wholesaler to a retailer within its corporate
5 limits, or, where sold outside the corporate limits of any
6 municipality into the treasury of the county.

7 "3. Any subsidy received under the provisions of
8 this article shall be distributed as provided for in
9 subparagraph 2 above.

10 "dd. Tuscaloosa County:

11 "1. Forty-five percent of the tax shall be paid to
12 the Probate Judge of Tuscaloosa County and shall by him be
13 distributed in the same manner as provided in Act 556 of the
14 1953 Regular Session of the Alabama Legislature; and 55
15 percent shall be paid to the Probate Judge of Tuscaloosa
16 County and shall by him or her be distributed in accordance
17 with Act 81-739 of the 1981 Regular Session of the Alabama
18 Legislature.

19 "2. Any subsidy received by Tuscaloosa County
20 pursuant to Section 28-3-196 shall be paid and distributed
21 among the county, municipalities and the Tuscaloosa County
22 Parks and Recreation Authority in accordance with the ratio of
23 any net revenue loss of each such entity to the total subsidy
24 paid to the county.

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

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

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

1 of accounts, invoices, papers, reports, memoranda containing
2 entries showing the amount of purchases, sales, receipts,
3 inventories, and any other information from which the correct
4 amount of privilege or license tax to which such person is
5 subject may be determined including exhibition of bank deposit
6 books and bank statements; and any person failing or refusing
7 to submit such records for such inspection and examination
8 upon such demand, shall be guilty of a misdemeanor.

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

24 "(4) All records and reports filed in the probate
25 office under this article shall be public records and shall be

1 open to inspection by any person during all probate office
2 hours.

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

22 "(6) In addition to all other records and reports
23 required under this article, each wholesale distributor shall,
24 by the twentieth day of each month, file a report with the
25 probate judge showing his or her inventory of beer on the

1 first day of the preceding month, by brand and type of
2 container, his or her inventory of beer on the last day of the
3 preceding month, an accounting for all beer broken or damaged
4 during the preceding month, proof of state authorization for
5 transfers to other wholesale distributors, and a record of all
6 beer in transit to such distributor from breweries.

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

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

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

23 "(e) The tax herein levied is exclusive and shall be
24 in lieu of all other or additional local taxes and licenses,
25 county or municipal, imposed on or measured by the sale or

1 volume of sale of beer; provided that nothing herein contained
2 shall be construed to exempt the retail sales of beer from the
3 levy of a tax on general retail sales by the county or
4 municipality in the nature of, or in lieu of, a general sales
5 tax."

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

