

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

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8 SYNOPSIS: Currently, there is a uniform beer tax on
9 beer or malt or brewed beverages sold in Alabama.

10 This bill would provide for the distribution
11 of proceeds of the uniform beer tax for the Town of
12 Orrville in Dallas County.

13
14 A BILL
15 TO BE ENTITLED
16 AN ACT

17
18 To amend Section 28-3-190, Code of Alabama 1975, to
19 provide for the distribution of proceeds of the uniform beer
20 tax for the Town of Orrville in Dallas County.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

24 "§28-3-190.

25 "(a) Levy. In addition to the excise tax levied by
26 Article 5A of Chapter 3 of this title and the licenses
27 provided for by Chapter 3A of this title and by Section

1 28-3-194, and any acts amendatory thereof, supplementary
2 thereto or substituted therefor, and municipal and county
3 licenses, there is hereby levied a privilege or excise tax on
4 every person licensed under the provisions of said Chapter 3A
5 who sells, stores, or receives for the purpose of
6 distribution, to any person, firm, corporation, club or
7 association within the State of Alabama any beer. The tax
8 levied hereby shall be measured by and graduated in accordance
9 with the volume of sales by such person of beer, and shall be
10 an amount equal to one and six hundred twenty-five thousands
11 cents (1.625 cents) for each four fluid ounces or fractional
12 part thereof.

13 "(b) Collection. The tax levied by subsection (a) of
14 this section shall be added to the sales price of all beer
15 sold, and shall be collected from the purchasers. It shall be
16 unlawful for any person who is required to pay the tax in the
17 first instance to fail or refuse to add to the sales price and
18 collect from the purchaser the required amount of tax, it
19 being the intent and purpose of this provision that the tax
20 levied is in fact a tax on the consumer, with the person,
21 firm, corporation, club or association who pays the tax in the
22 first instance acting merely as an agent of the county or
23 municipality for the collection and payment of the tax.

24 "The tax levied by subsection (a) of this section
25 shall be collected by a return in the form as prescribed or
26 approved by the collection authority of the county or
27 municipality, which shall be filed by the wholesaler with the

1 wet county and wet municipality where sold postmarked not
2 later than the 15th day of the month following the month
3 during which the beer is sold, which return shall be
4 accompanied by the remittance of the tax due; provided, where
5 the taxes are timely paid, the tax due shall be discounted by
6 two and one-half percent, which discount shall, subject to the
7 provisions of Section 28-3-195, be retained by said wholesaler
8 for collecting the tax.

9 "The county and municipality each shall have the
10 authority to inspect, examine and audit the books and records
11 of any person, firm, corporation, club or association who
12 sells, stores, or receives for the purpose of distribution,
13 any beer, to determine the accuracy of any return required to
14 be filed with it.

15 "The county shall have the authority to require any
16 beer wholesaler not having a place of business within that
17 county, who makes any sale, distribution or delivery of beer
18 within the county to first obtain a permit from the beer tax
19 collection authority of the county collecting the tax levied
20 by this article.

21 "The county and municipality shall have the
22 authority to require any wholesale beer licensee, who sells,
23 distributes or delivers beer within the county, to file with
24 the tax collection authority a bond in the penal sum not to
25 exceed twice the amount of the average monthly tax due by the
26 licensee to such authority estimated by such tax collection

1 authority, conditioned upon the payment of the tax on beer
2 levied by this article to become due by the licensee.

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

6 "(1) Except as hereinafter provided in subdivision
7 (2) or (3) of this subsection (c), one and six hundred
8 twenty-five thousandths cents (1.625 cents) per four fluid
9 ounces or fractional part thereof shall be paid by wholesale
10 licensees on their sales either into the treasury of the wet
11 municipality in which the beer was sold or delivered by a
12 wholesaler to a retailer within its corporate limits, or,
13 where sold outside the corporate limits of any municipality,
14 into the treasury of the wet county in which the beer was sold
15 or delivered by the wholesaler to a retailer.

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

19 "a. Autauga County: The entire amount of the tax
20 collected on sales outside of the area comprised by the
21 corporate limits and police jurisdictions of the Cities of
22 Prattville and Autaugaville shall be paid to the Autauga
23 County Commission. Outside the corporate limits but within the
24 police jurisdictions of said municipalities, two-thirds of the
25 amount of the tax shall be paid to the county commission and
26 one-third shall be paid to the respective municipality. Within
27 the actual corporate limits of Autaugaville and Prattville,

1 two-thirds of the tax shall be paid to the governing body of
2 the respective municipality and one-third shall be paid to the
3 county commission.

4 "b. Baldwin County: The taxes shall be paid as
5 follows:

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

9 "2. One-half the taxes collected on sales within the
10 police jurisdiction of any municipality shall be paid to said
11 municipality and the remaining one-half shall be paid to the
12 county.

13 "3. All of the taxes on sales outside the corporate
14 limits of any municipality and outside of any police
15 jurisdiction shall be paid to the local board of education
16 with the funds to be used for capital outlay, maintenance of
17 existing buildings and instructional materials.

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

24 "1. Six-ninths of the total amount of the tax shall
25 be turned over by it to the custodian of county school funds.
26 The county board of education shall immediately divide the
27 funds with the city boards of education within the county on

1 the same basis as the total calculated costs of the Foundation
2 Program for the local boards of education within the county.

3 "2. One-ninth of the total amount of the tax or
4 \$150,000.00, whichever is greater, shall be paid to the
5 Calhoun County Economic Development Council.

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

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

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

18 "d. Chambers County: The entire amount of the tax
19 shall be paid to the Chambers County Commission or like
20 governing body of Chambers County, which, after the payment of
21 all cost of collection and enforcement, shall distribute the
22 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.

26 "(ii) One-third to the Choctaw County Historical
27 Society.

1 "(iii) One-third to the Choctaw County Library
2 System.

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

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

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

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

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

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

18 "One-tenth to the Tuscumbia Board of Education for
19 the benefit of the schools of the City of Tuscumbia;

20 "One-tenth to the Sheffield Board of Education for
21 the benefit of the schools of Sheffield; and

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

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

26 "The remainder of the tax shall be paid to the
27 municipalities where sold.

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

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

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

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

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

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

24 "i. Dale County: Any law to the contrary
25 notwithstanding, in Dale County, the proceeds of the beer tax
26 collected pursuant to this article shall be paid to the county
27 commission and distributed as follows:

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

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

5 "j. Dallas County: The entire amount of the tax
6 collected on sales outside of the area comprised by the
7 corporate limits and police jurisdiction of the City of Selma
8 shall be paid to the Dallas County Commission, except that the
9 entire tax collected on beer sales inside the corporate limits
10 and police jurisdiction of the Town of Orrville shall be paid
11 as follows: 72.23 percent shall be paid to the town and 27.77
12 percent shall be paid to the Dallas County Commission.

13 "The tax collected on sales inside the corporate
14 limits of the City of Selma and its police jurisdiction shall
15 be paid as follows: 72.23 percent to be paid to the city and
16 its board of education, with one-third of such 72.23 percent
17 to be paid to the city and two-thirds of such 72.23 percent to
18 be paid to the city board of education (the Board of Education
19 of the City of Selma); and 27.77 percent to be paid to the
20 Dallas County Commission.

21 "k. Elmore County: The entire amount of tax shall be
22 paid to the Elmore County Commission or other governing body
23 of Elmore County and the net revenue, after first reimbursing
24 the county general fund for all expenses incurred in the
25 administration and enforcement of the tax, shall be
26 distributed as follows: One-half of the net revenue from the
27 tax shall be paid to Elmore County Board of Education;

1 one-half the tax collected on sales inside the corporate
2 limits of any municipality within the county and one-fourth of
3 the taxes collected on sales made within the police
4 jurisdiction of any municipality in the county shall be paid
5 to such municipality; and the balance shall be paid into the
6 Elmore County General Fund.

7 "l. Escambia County: The entire amount of tax shall
8 be paid to the Judge of Probate of Escambia County and the net
9 revenue, after first reimbursing the county general fund for
10 all expenses incurred in the administration and enforcement of
11 the tax, shall be distributed, as follows: Two and one-half
12 percent to the judge of probate; 60 percent of the remainder
13 to be prorated among the municipalities within the county upon
14 the basis of their respective populations; and 40 percent of
15 the remainder to be prorated among the local boards of
16 education for educational purposes on the basis of the
17 previous year's net enrollment of pupils.

18 "m. Etowah County: The entire amount of tax shall be
19 paid to the Etowah County Commission and the net revenue,
20 after first reimbursing the county general fund for all
21 expenses incurred in the administration and enforcement of the
22 tax, shall be distributed, as follows:

23 "1. For beer delivered for retail sale within the
24 corporate limits of a municipality having a board of
25 education, all such proceeds shall be distributed according to
26 the following percentages: 20.83 1/3 percent to the Etowah
27 County General Fund; 20.38 1/3 percent to the local boards of

1 education of Etowah County, to be divided pro rata among them
2 in accordance with the most recent average daily membership
3 figures, to be used only for capital outlay purposes,
4 renovation and repairs; 58.33 1/3 percent to the general fund
5 of the municipality.

6 "2. For beer delivered for retail sale outside the
7 city or town limits, but within the police jurisdiction, of a
8 municipality having a board of education, all such proceeds
9 shall be distributed according to the following percentages:
10 12.50 percent to the Etowah County Board of Education, to be
11 used for capital outlay purposes, renovation and repairs;
12 20.83 1/3 percent to the local boards of education in Etowah
13 County to be divided pro rata among them in accordance with
14 the most recent average daily membership figures, to be used
15 for capital outlay purposes, renovation, and repairs; 29.16
16 2/3 percent to the general fund of the municipality; 37.50
17 percent to the Etowah County General Fund.

18 "3. For beer delivered for retail sale within the
19 city or town limits of a municipality not having a board of
20 education, all such proceeds shall be distributed according to
21 the following percentages: 20.83 1/3 percent to the Etowah
22 County General Fund; 20.83 1/3 percent to the local boards of
23 education in Etowah County, to be divided pro rata among them
24 in accordance with the most recent average daily membership
25 figures, to be used for capital outlay purposes, renovation
26 and repairs; 33.33 1/3 percent to the general fund of the
27 municipality; 25.00 percent to the Etowah County Board of

1 Education to be used for capital outlay purposes, renovation
2 and repairs;

3 "4. For beer delivered for retail sale outside the
4 city or town limits, but within the police jurisdiction of a
5 municipality not having a board of education, all such
6 proceeds shall be distributed according to the following
7 percentages: 16.66 $\frac{2}{3}$ percent to the general fund of the
8 municipality; 20.83 $\frac{1}{3}$ percent to the local boards of
9 education within Etowah County to be divided pro rata among
10 them in accordance with the most recent average daily
11 membership figures, to be used for capital outlay purposes,
12 renovation and repairs; 25.00 percent to the Etowah County
13 Board of Education, to be used for capital outlay purposes,
14 renovation and repairs, 37.50 percent to the Etowah County
15 General Fund.

16 "5. For beer delivered for retail sale in locations
17 which are within the boundaries of Etowah County, Alabama, but
18 not within the corporate limits or police jurisdiction of any
19 municipality, all such proceeds shall be distributed according
20 to the following percentages: 20.83 $\frac{1}{3}$ percent to the local
21 boards of education in Etowah County divided in accordance
22 with the most recent average daily membership figures to be
23 used for capital outlay purposes, renovation or repairs; 25.00
24 percent to the Etowah County Board of Education, to be used
25 for capital outlay purposes, renovation or repairs; 54.16 $\frac{2}{3}$
26 percent to the Etowah County General Fund.

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

11 "n. Greene County: The entire amount of the tax
12 shall be paid to the Judge of Probate of Greene County and
13 distributed by him or her as follows: two and one-half percent
14 to the probate judge as commission for collection and
15 administration; two-fifths of the remainder to the general
16 fund of the county; two-fifths of the remainder to the county
17 board of education; and one-fifth prorated among the
18 municipalities within the county upon the basis of their
19 respective populations.

20 "o. Hale County: The entire amount of tax shall be
21 paid to the Hale County Commission or like governing body of
22 Hale 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 prorated
25 among the county and municipalities therein upon the basis of
26 their respective populations.

1 "p. Jefferson County: The tax as provided in
2 subsection (a) of this section shall be paid by wholesalers to
3 the Director of Revenue of Jefferson County. The tax received
4 by the Director of Revenue shall be divided into Funds A, B
5 and C. Fund A shall receive four-ninths of the tax received;
6 Fund B shall receive two-ninths of the tax received; and Fund
7 C shall receive three-ninths of the tax received. Funds A, B
8 and C shall be distributed by the Director of Revenue on a
9 monthly basis as follows:

10 "1. Two percent of the net tax collected and placed
11 in Fund A shall be paid to the general treasury of the county
12 for the collection and distribution of said tax, and for the
13 enforcement of the provisions of this article. The remaining
14 amount in Fund A shall be distributed as follows:

15 "(i) Two-eighths shall be paid to the county board
16 of education for the payment of salaries of public school
17 teachers.

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

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

24 "2. Fund B shall be distributed to the
25 municipalities in the county on the basis of the percentage of
26 the beer taxed which was delivered to a retailer within the

1 respective corporate limits of each municipality in the
2 county.

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

4 "(i) Fifty percent, or \$2,000,000.00 annually,
5 whichever is the greater, shall be paid to the
6 Birmingham-Jefferson County Transit Authority or its
7 successor.

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

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

23 "q. Lee County: The entire amount of tax shall be
24 paid to the Lee County Commission or like governing body of
25 Lee County and shall be distributed to the custodian of the
26 county school fund, the custodian of the Opelika City School
27 Fund and the custodian of the Auburn City School Fund on the

1 same basis as the total calculated costs of the Foundation
2 Program for the local boards of education within the county.
3 Provided however that any subsidy received shall be paid to
4 the City of Auburn.

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

7 "1. One cent shall be distributed to municipalities
8 in the following manner:

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

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

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

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

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

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

22 "s. Macon County: The entire amount of tax shall be
23 paid to the Macon County Commission or like governing body of
24 Macon County and the net revenue, after first reimbursing the
25 county general fund for all expenses incurred in the
26 administration and enforcement of the tax, shall be
27 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

26 "Owens Crossroads

27 "Triana

1 "Madison

2 "u. Marengo County: The entire amount of the tax
3 shall be paid to the Probate Judge of Marengo County, who
4 shall receive two and one-half percent of all taxes collected
5 as compensation for administering this article and the
6 remainder of 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 him or her as follows: The municipalities shall
10 receive the taxes paid on all sales within the corporate
11 limits and police jurisdiction of each municipality, and the
12 county shall receive the tax on all sales made outside the
13 corporate limits and police jurisdictions of all
14 municipalities within the county.

15 "v. Mobile County: The entire amount of tax shall be
16 paid to the License Commissioner of Mobile County and the net
17 revenue, after first reimbursing the county general fund for
18 all expenses incurred in the administration and enforcement of
19 the tax, shall be distributed by him or her as follows:
20 One-half to the governing body of the municipality where the
21 malt or brewed beverages are sold within its corporate limits;
22 and the remainder to the Board of School Commissioners of
23 Mobile County.

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

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

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

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

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

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

18 "Three-fourths of the tax proceeds shall be retained
19 by the county.

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

22 "2. Until the conditions set forth in this
23 subparagraph 2 have been satisfied, one-ninth shall be
24 deducted from each of the foregoing distributions and retained
25 by Perry County and earmarked for the purpose of purchasing
26 mechanical voting machines with lever action and curtain and
27 creating an election expense fund in the amount of \$20,000.00.

1 Said voting machines shall be purchased by May 1, 1982, and
2 said election expense fund shall be used to pay board of
3 registrars members' compensation and for election supplies and
4 materials, election handling, storage and other expense. When
5 the cost of the voting machines and election expense fund have
6 been collected by the county, the right to deduct pursuant to
7 this subparagraph 2 shall expire and the entire proceeds shall
8 be distributed pursuant to and in accordance with subparagraph
9 1 hereof.

10 "x. Russell County: The taxes shall be paid and
11 distributed as follows:

12 "1. Payment of taxes collected by wholesalers.

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

16 "(ii) All the taxes collected on sales within the
17 corporate limits of the Municipality of Hurtsboro shall be
18 paid to said municipality.

19 "(iii) One-half the taxes collected on sales within
20 the police jurisdiction of Phenix City and Hurtsboro shall be
21 paid to the respective municipality and the remaining one-half
22 shall be paid to the county.

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

26 "2. Distribution of county proceeds. All such taxes,
27 after first reimbursing the county general fund for all

1 expenses incurred in administration and enforcement of the
2 tax, shall be used equally for the county school system and
3 the county general fund. Of the moneys going to the county
4 general fund, half of said amount shall be distributed to the
5 volunteer fire departments in Russell County on a per
6 department basis, who are recognized as legal fire districts.

7 "y. St. Clair County: The entire amount of tax shall
8 be paid to the St. Clair County Commission or like governing
9 body of St. Clair County and the net revenue, after
10 reimbursing the county general fund for all expenses incurred
11 in the administration and enforcement of the tax, shall be
12 distributed by it as follows: One-third cent per four fluid
13 ounces or fraction thereof to the governing body of each
14 municipality where beer is sold within its corporate limits
15 and one-sixth cent per four fluid ounces or fraction thereof
16 to the governing body of each municipality where beer is sold
17 within its police jurisdiction; the remainder to be
18 distributed as follows: 25 percent to be paid to the Road and
19 Building Fund of the General Fund of St. Clair County, which
20 money shall be used for the operation of the St. Clair County
21 Road Department, in the building and maintenance of all public
22 roads and bridges in the county; 20.83 $\frac{1}{3}$ percent of the
23 remainder to the St. Clair County Board of Education; 8.33
24 $\frac{1}{3}$ percent of the remainder to the St. Clair County Library
25 Board to be used by the board for the use of libraries and/or
26 book mobiles throughout the county; and 45.83 $\frac{1}{3}$ percent to
27 the General Fund of St. Clair County to be disbursed by the

1 St. Clair County governing body as other funds of the county
2 are disbursed.

3 "z. Shelby County: The entire amount of tax shall be
4 paid to the Shelby County Commission or like governing body of
5 Shelby County to the credit of its county general fund and the
6 net revenue, after first reimbursing the county general fund
7 for all expenses incurred in the administration and
8 enforcement of the tax, shall be disbursed as follows:

9 Two-ninths of the net proceeds of such tax shall be paid to
10 the Shelby County Board of Education; three-ninths of the net
11 proceeds of such tax shall, on or before the 25th day of each
12 month, be paid to the municipalities of Shelby County in the
13 same ratio as the population of each municipality bears to the
14 total population of all municipalities in Shelby County;
15 two-ninths shall be paid into the Shelby County Law
16 Enforcement Personnel Board Fund to be used for the purposes
17 set forth in Act No. 79-524, Acts of Alabama 1979; and the
18 remaining two-ninths of the net proceeds shall remain in the
19 Shelby County General Fund to be disbursed by the county
20 governing body.

21 "aa. Sumter County: The entire proceeds of the tax
22 shall be paid to the county treasurer. After the payment of
23 all cost of collection and enforcement of the tax, the
24 treasurer shall pay into the general fund of each incorporated
25 municipality four-ninths of the revenue produced within the
26 corporate limits of said municipality and the remainder shall
27 be paid into the general fund of the county, from which

1 \$7,000.00 shall be credited to a legislative delegation fund
2 to be controlled by the legislative delegation of Sumter
3 County.

4 "bb. Talladega County: The tax shall be paid to the
5 probate judge and, after deduction of all expenses of
6 collecting and administering the tax, the proceeds of the tax
7 shall be distributed as follows: After determining net revenue
8 received in the base year (county plus all municipalities),
9 distribution of future revenue to each entity presently
10 receiving beer tax distributions shall be in the same
11 proportion as each entity's revenue to the total net revenue
12 was during the base year.

13 "The following entities shall be entitled to a share
14 of beer tax revenue:

15 Talladega County	Community of Munford
16 Talladega County Board	Community of Eastaboga
17 of Education	North Talladega County Associat
18 City of Talladega	for Retarded Citizens, Inc.
19 City of Sylacauga	South Talladega County Associat
20 City of Childersburg	for Retarded Citizens, Inc.
21 City of Lincoln	

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

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

4 "2. The sum of \$2,500.00 per annum shall be spent in
5 the unincorporated community of Munford to provide rural
6 health care in the existing rural health clinic in said
7 community; and

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

12 "The North and South Talladega County Associations
13 for Retarded Citizens, Inc. shall receive from the county the
14 same proportion of revenue received during the base year
15 (1982).

16 "Provided further, that the Talladega County Board
17 of Education shall divide its share of the beer tax revenue
18 between itself and the city boards of education now existing
19 within the county 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 "cc. Tallapoosa County: The tax, after converting
23 all sales to cases equivalent to 24 12-ounce containers and
24 after deducting the two and one-half percent discount
25 authorized by this article, shall be paid by wholesalers as
26 follows:

1 "1. Two cents per equivalent 12-ounce container sold
2 or delivered to retail licensees within the county shall be
3 paid to the custodian of public school funds of Tallapoosa
4 County and shall be used and expended for public school
5 purposes. Such funds shall be apportioned among the local
6 boards of education 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 "2. The remainder of the tax shall be paid to the
10 county commission or like governing body and distributed as
11 follows:

12 "56.4 percent to Alexander City

13 "43.6 percent to the county for distribution, based
14 on sales, either into the treasury of the municipalities
15 (except Alexander City) in which the beer was sold or
16 delivered by a wholesaler to a retailer within its corporate
17 limits, or, where sold outside the corporate limits of any
18 municipality into the treasury of the county.

19 "3. Any subsidy received under the provisions of
20 this article shall be distributed as provided for in
21 subparagraph 2 above.

22 "dd. Tuscaloosa County:

23 "1. Forty-five percent of the tax shall be paid to
24 the Probate Judge of Tuscaloosa County and shall by him be
25 distributed in the same manner as provided in Act 556 of the
26 1953 Regular Session of the Alabama Legislature; and 55
27 percent shall be paid to the Probate Judge of Tuscaloosa

1 County and shall by him or her be distributed in accordance
2 with Act 81-739 of the 1981 Regular Session of the Alabama
3 Legislature.

4 "2. Any subsidy received by Tuscaloosa County
5 pursuant to Section 28-3-196 shall be paid and distributed
6 among the county, municipalities and the Tuscaloosa County
7 Parks and Recreation Authority in accordance with the ratio of
8 any net revenue loss of each such entity to the total subsidy
9 paid to the county.

10 "ee. Wilcox County: The entire tax revenue shall be
11 paid to the Wilcox County Commission or like governing body of
12 Wilcox County and disbursed as follows: Two and one-half
13 percent of the gross tax receipts to be paid as to the Probate
14 Judge of Wilcox County as a fee for the administration and
15 enforcement; the remainder shall be disbursed as follows: 50
16 percent to be prorated between the incorporated municipalities
17 in Wilcox County upon the basis of their respective
18 populations; and 50 percent to be paid over to the general
19 fund of the county. Provided, however, prior to the
20 distribution provided for in this subsection, the sum of
21 \$400.00 per month shall be paid to the Wilcox County Civil
22 Defense Agency.

23 "(3) Or, such tax shall otherwise be paid and
24 disposed of in accordance with and pursuant to any local act
25 or general act of local application hereafter enacted with
26 respect to any county directing a different disposition or
27 apportionment of the proceeds of the tax.

1 "(d) (1) For all purposes of enforcement of the
2 provisions of this article, it is a prima facie presumption of
3 law that any wholesaler or jobber subject to the article has
4 accrued a liability for the taxes levied herein for the total
5 amount of alcoholic beverages handled by it during any tax
6 period under the article. The burden of proof is upon any such
7 person to prove that any such alcoholic beverages disposed of
8 in such a manner as not to become subject to the taxes imposed
9 in this article were so disposed of in such a manner. It shall
10 be the duty of any person subject to the privilege or license
11 tax imposed by this article to keep full and complete records
12 of all purchases, sales, receipts, inventories and of all
13 other matters from which the correct amount of privilege or
14 license tax to which such person is subject may be
15 ascertained; and, in the event that such person shall
16 discontinue his or her business, he or she shall not destroy
17 or dispose of such records until he or she shall have given
18 the probate judge of the county 30 days' notice in writing of
19 his or her intent to destroy or dispose of such records. The
20 failure of such person to keep such records, or his or her
21 destruction or disposition of such records without giving such
22 notice, shall constitute a misdemeanor.

23 "(2) Upon demand by the probate judge or his or her
24 authorized deputy, auditor or representative, it shall be the
25 duty of any such person subject to the privilege or license
26 tax imposed by this article to furnish such demanding person,
27 without delay, all such information as may be required for

1 determination of the correct amount of privilege or license
2 tax to which such person is subject, and to that end it shall
3 be the duty of such person to submit to such demanding person,
4 for inspection and examination, during reasonable hours, at
5 such person's place of business within the county, all books
6 of accounts, invoices, papers, reports, memoranda containing
7 entries showing the amount of purchases, sales, receipts,
8 inventories, and any other information from which the correct
9 amount of privilege or license tax to which such person is
10 subject may be determined including exhibition of bank deposit
11 books and bank statements; and any person failing or refusing
12 to submit such records for such inspection and examination
13 upon such demand, shall be guilty of a misdemeanor.

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

1 from such person and immediate payment of the amount of such
2 privilege or license tax shall be made.

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

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

26 "(6) In addition to all other records and reports
27 required under this article, each wholesale distributor shall,

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

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

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

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

25 "(e) The tax herein levied is exclusive and shall be
26 in lieu of all other or additional local taxes and licenses,
27 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.