

1 HB580
2 166110-2
3 By Representative Hill (M) (N & P)
4 RFD: Shelby County Legislation
5 First Read: 30-APR-15

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Shelby County; levying a sales tax on
14 the retail and wholesale price of all spirituous or vinous
15 liquors sold in the county, and providing for disposition of
16 the proceeds from the sales taxes.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. Pursuant to the authority granted in
19 Section 104 of the Constitution of Alabama of 1901, in Shelby
20 County there is hereby levied and shall be collected a sales
21 tax at the rate of five percent upon the wholesale and retail
22 price, excluding taxes, of spirituous or vinous liquors sold
23 at retail or wholesale in the county by the Alcoholic Beverage
24 Control Board, its stores, or its successors or assigns. The
25 county tax herein levied shall be collected by the board, its
26 successors, or assigns, from the wholesale and retail
27 purchaser at the time the wholesale or retail price is paid.

1 The tax shall be collected as are other taxes on alcoholic
2 beverages and distributed to the Shelby County District
3 Attorney's Office for deposit into the District Attorney Fund.
4 The proceeds shall be distributed by the District Attorney's
5 Office as follows:

6 Forty-five percent of the proceeds shall be retained
7 by the office of the District Attorney in the District
8 Attorney Fund for the operation of a special District
9 Attorney's Narcotic Investigation Unit or a Special
10 Prosecution Unit or a Combined Unit; 40 percent of the
11 proceeds shall be distributed to the Shelby County Drug
12 Enforcement Task Force for the use and benefit of the entity
13 for drug investigations and drug abuse awareness, provided
14 that, if the entity for any reason cease to exist or fail to
15 perform functions consistent with the entity's stated purpose,
16 the funds may be redirected at the sole discretion of the
17 District Attorney for any law enforcement purpose consistent
18 with the stated purpose of the Shelby County Drug Enforcement
19 Task Force; and 15 percent of the proceeds shall be
20 distributed by the District Attorney for the purpose of child
21 protection and investigation or counseling related to child
22 abuse, or both investigation and counseling.

23 The Alcoholic Beverage Control Board may withhold
24 five percent of the tax collected under this act for costs of
25 administration and collection not to exceed two thousand
26 dollars (\$2,000) per year.

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