

1 HB313  
2 183630-5  
3 By Representatives Beech, Mooney, Hanes, Ainsworth, Holmes  
4 (M), Warren, Drummond, Forte, Clarke, Scott, Howard, Coleman,  
5 Jackson, Ellis, Wingo, Fincher, Fridy, Ledbetter, Butler and  
6 Weaver  
7 RFD: Agriculture and Forestry  
8 First Read: 23-FEB-17

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ENROLLED, An Act,

To amend Sections 9-13-80, 9-13-81, 9-13-82, 9-13-84, 9-13-86, 9-13-88, 9-13-93, 9-13-104, and 9-13-108, Code of Alabama 1975, relating to forest products privilege and severance taxes; to define terms, provide alternative tax rates for certain types of timber, and exclude from the tax, wood residue used in conjunction with a forest products manufacturing process; and to repeal Section 9-13-85, Code of Alabama 1975, relating to the allocation of funds.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Sections 9-13-80, 9-13-81, 9-13-82, 9-13-84, 9-13-86, 9-13-88, 9-13-93, 9-13-104, and 9-13-108 of the Code of Alabama 1975, are amended to read as follows:

"§9-13-80.

"The following words, terms, and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

"(1) ~~(7)~~ COMMISSIONER. The Commissioner of Revenue of the State of Alabama.

"(2) ~~(9)~~ CONCENTRATION YARD. A place where ~~lumber is~~ logs, pulpwood, or inwoods pulpwood chips severed in Alabama, are brought or received within the State of Alabama in a green or rough form or condition ~~for manufacturing or for processing~~

1 ~~or~~ for resale to processors or manufacturers or for shipment  
 2 out of state.

3 "~~(3)(2)~~ DEPARTMENT. The Department of Revenue of the  
 4 State of Alabama.

5 "~~(4)(5)~~ FOREST PRODUCTS. Logs, ~~timber,~~ pulpwood,  
 6 ~~chemical wood, bolts, crossties and switch ties, mine ties,~~  
 7 ~~coal mine props, ore mine props,~~ poles, piles pilings, inwoods  
 8 pulpwood chips, ~~turpentine (crude gum)~~ and stumpwood  
 9 (tarwood).

10 "~~(5)(8)~~ MANUFACTURER. As applied to ~~forest products~~  
 11 logs suitable for manufacture into lumber, plywood, veneer, or  
 12 other solid wood product, the person who operates the sawmill  
 13 or plant in which ~~such~~ the products are ~~so~~ manufactured ~~into~~  
 14 ~~lumber;~~ as applied to pulpwood, ~~chemical wood and bolts,~~ the  
 15 person who operates the paper or pulp mill, ~~chemical plant~~  
 16 oriented strand board mill, pellet mill, or other plant in  
 17 which ~~such forest~~ the products are ~~processed~~ manufactured; as  
 18 applied to ~~crossties, switch ties, mine ties, props,~~ poles and  
 19 ~~piles~~ pilings, the person who purchases from the producer; ~~as~~  
 20 ~~applied to turpentine,~~ the person who processes or cooks the  
 21 ~~crude gum;~~ as applied to stumpwood, the person who operates  
 22 the plant or retort in which ~~such~~ the product is ~~processed~~  
 23 utilized.

24 "~~(6)(1)~~ PERSON. ~~Such term includes any~~ Any  
 25 individual, firm, copartnership, association, corporation,

1 receiver, trustee, or any other group or combination acting as  
 2 a unit.

3 "(7) PROCESSOR. A chip mill or other facility that  
 4 receives forest products from a producer and further processes  
 5 those forest products before delivery to a manufacturer.

6 "(8) (4) PRODUCER. Any person engaging or continuing  
 7 to engage in this state in the business of severing timber or  
 8 any other forest products from the soil, whether as owner,  
 9 lessee, concessionaire, or contractor. ~~Such definition~~ The  
 10 term shall also include any person who assembles or causes to  
 11 be assembled any forest product for shipment out of the State  
 12 of Alabama in an unmanufactured condition.

13 "(9) (6) SEVER. To fell, cut, or otherwise separate  
 14 from the soil, ~~provided, that for.~~ For the purpose of this  
 15 article, any person who is the owner or lessee of timber and  
 16 is also the processor thereof or a manufacturer of products  
 17 derived therefrom shall be deemed the ~~person~~ producer engaged  
 18 in severing such timber from the soil, notwithstanding the  
 19 fact that the severance is made by an independent contractor  
 20 or otherwise.

21 "(10) (3) TAXPAYER. Any person liable for taxes under  
 22 this article.

23 "§9-13-81.

24 "To provide further for conservation of the natural  
 25 resources of the state by protection of the ~~forest products~~

1 state's forests and development of the forestry program, there  
2 is ~~hereby~~ levied and shall be collected as provided in this  
3 article a privilege tax on ~~account of the business activities~~  
4 ~~upon~~ every person ~~engaging~~ who owns timber prior to severance  
5 and engages or ~~continuing~~ continues to engage in the state in  
6 the business of severing timber or any other forest products  
7 from the soil for sale, profit, or commercial use whether as  
8 owner, lessee, concessionaire, or contractor. The privilege  
9 tax imposed by this article is in addition to other taxes now  
10 levied and shall be known as the forest products severance  
11 tax. ~~Said~~ The tax, together with interest and penalties  
12 imposed by this article, shall be a lien upon the forest  
13 products so severed and upon the product or products  
14 manufactured therefrom until the tax imposed by this article  
15 with respect to such forest products shall have been paid or  
16 until such forest products or the products manufactured  
17 therefrom shall have been sold by the manufacturer thereof,  
18 but the lien of such tax shall not be enforceable against the  
19 bona fide purchaser from the manufacturer of any such forest  
20 products or of the products manufactured therefrom.

21 "§9-13-82.

22 "(a) The measure of the forest products severance  
23 tax is at the following rates:

24 "(1) On pine ~~lumber \$0.50, per 1,000 feet board~~  
25 ~~measure lumber tally. Where the timber is sold as logs and is~~

1 ~~not converted into lumber~~ logs severed in Alabama and  
2 delivered to a manufacturer, processor, or concentration yard  
3 in Alabama, the rate shall be \$0.75 per 1,000 feet log scale  
4 (Doyle rule), except that logs under eight inches in diameter  
5 inside the bark at the small end shall be scaled as containing  
6 one foot log scale for each foot of length, or, at the  
7 election of the taxpayer, the rate shall be \$0.10 per ton  
8 (2,000 pounds). On pine logs severed in Alabama for transport  
9 out of the state, the rate shall be \$0.10 per ton (2,000  
10 pounds).

11 " (2) On ~~hardwood, cypress, and all other species of~~  
12 logs severed in Alabama and delivered to a manufacturer,  
13 processor, or concentration yard ~~lumber, \$0.30, per 1,000 feet~~  
14 ~~board measure lumber tally. Where the timber is sold as logs~~  
15 ~~and is not converted into lumber in Alabama, the rate shall be~~  
16 ~~\$0.50, per 1,000 feet log scale (Doyle rule), except that logs~~  
17 ~~under eight inches in diameter inside the bark at the small~~  
18 ~~end shall be scaled as containing one foot log scale for each~~  
19 ~~foot of length, or, at the election of the taxpayer, the rate~~  
20 ~~shall be \$0.065 per ton (2,000 pounds). On all other species~~  
21 of logs severed in Alabama for transport out of the state, the  
22 rate shall be \$0.065 per ton (2,000 pounds).

23 " (3) On ~~pulpwood, chemical wood, and bolts, \$0.25,~~  
24 ~~per standard cord of 128 cubic feet, or, at the election of~~  
25 ~~the taxpayer, \$0.10 per ton (2,000 pounds)~~ on pulpwood severed

1 in Alabama and delivered to the manufacturer, concentration  
2 yard, or processor. On pulpwood transported out of the state,  
3 \$0.10 per ton (2,000 pounds) for pulpwood severed in Alabama.

4 ~~"(4) On crossties, \$0.015 per piece, or, at the~~  
5 ~~election of the taxpayer, \$0.15 per ton (2,000 pounds), and on~~  
6 ~~switch ties, \$0.025 per piece, or, at the election of the~~  
7 ~~taxpayer, \$0.17 per ton (2,000 pounds).~~

8 ~~"(5) On mine ties and coal mine props, \$0.125 per~~  
9 ~~100 pieces, or, at the election of the taxpayer, \$0.15 per ton~~  
10 ~~(2,000 pounds).~~

11 ~~"(6) On pine ore mine props, \$0.75 per 1,000 feet~~  
12 ~~log scale (Doyle rule) and on hardwood ore mine props, \$0.50~~  
13 ~~per 1,000 feet log scale (Doyle rule), except that props under~~  
14 ~~eight inches in diameter at the small end shall be scaled as~~  
15 ~~containing one foot log scale for each foot of length, or, at~~  
16 ~~the election of the taxpayer, \$3.125 per 1,000 lineal feet,~~  
17 ~~or, \$0.15 per ton (2,000 pounds), regardless of species.~~

18 ~~"(4)(7) On piling pilings and poles, \$1.875 per~~  
19 ~~1,000 board feet (Doyle scale), or, at the election of the~~  
20 ~~taxpayer, \$0.205 per ton (2,000 pounds) on pilings and poles~~  
21 ~~severed in Alabama and delivered to a manufacturer or~~  
22 ~~concentration yard. On pilings and poles severed in Alabama~~  
23 ~~and transported out of the state, \$0.205 per ton (2,000~~  
24 ~~pounds).~~

1           "~~(8)~~ On turpentine (crude gum), \$0.15 per barrel of  
2 400 pounds.

3           "(5)~~(9)~~ On stumpwood (tarwood), \$0.125 per ton  
4 (2,000 pounds) on stumpwood severed in Alabama and delivered  
5 to a manufacturer. On stumpwood severed in Alabama and  
6 transported out of the state, \$0.125 per ton (2,000 pounds).

7           "(6)~~(10)~~ On inwoods pulpwood chips, ~~\$0.25 per 190~~  
8 ~~cubic feet, or, at the election of the taxpayer, \$0.10 per ton~~  
9 (2,000 pounds) on chips produced in the woods from pulpwood  
10 severed in Alabama and delivered to the manufacturer or  
11 concentration yard. On inwoods pulpwood chips produced from  
12 pulpwood severed in Alabama and transported out of the state,  
13 \$0.10 per ton (2,000 pounds).

14           "(b) There is also levied a privilege tax against  
15 ~~the processor of the forest products or the manufacturer using~~  
16 ~~the forest products in an amount equal to 50 percent of the~~  
17 ~~tax on the severer as set out above. The privilege tax shall~~  
18 ~~be collected in the same manner as the forest products~~  
19 ~~severance tax ~~on the severer~~ is collected and shall be known~~  
20 ~~as the forest products manufacturers tax. This tax is levied~~  
21 ~~not only upon processors or on manufacturers located only~~  
22 ~~within this state but also upon out-of-state processors or~~  
23 ~~manufacturers who obtain the timber within this state and ship~~  
24 ~~it outside the state for completion of the manufacturing~~  
25 ~~process. It is the legislative intent that this privilege tax~~



1 is not to be levied in any manner upon the person owning the  
2 land from which the forest products are severed nor upon the  
3 ~~person actually cutting the forest products~~ producer but it is  
4 levied upon the ~~processor processing the forest products or~~  
5 manufacturer ~~using~~ that uses the forest products in the  
6 manufacturing process.

7 "(c) ~~Round wood pulpwood~~ Pulpwood, logs, or portions  
8 thereof on which the forest products severance tax has been  
9 paid shall not be subject to an additional forest products  
10 severance tax when converted into pulpwood chips, ~~but the.~~ The  
11 additional forest products manufacturers tax levied by  
12 subsection (b) ~~of this section~~ shall be paid by the ~~person,~~  
13 ~~firm, or corporation~~ manufacturer utilizing the pulpwood chips  
14 in a manufacturing process.

15 A manufacturer utilizing logs in a manufacturing  
16 process that also produces residual pulpwood chips from those  
17 logs shall not be liable for the additional forest products  
18 manufacturers tax levied by subsection (b) on that portion of  
19 the log that is converted into residual pulpwood chips. The  
20 additional forest products manufacturers tax levied by  
21 subsection (b) attributable to those residual pulpwood chips  
22 shall be paid by the manufacturer utilizing the residual  
23 pulpwood chips in a manufacturing process.

24 "(d) A manufacturer may establish entitlement to the  
25 exemption from forest products severance tax provided by

1 subsection (c) by obtaining a certificate from the seller  
2 providing that the seller is a manufacturer, concentration  
3 yard, or processor that is registered with the department to  
4 remit forest products severance taxes, and any manufacturer  
5 who obtains a certificate shall not be held liable for any  
6 forest products severance tax on the pulpwood chips or  
7 residual pulpwood chips purchased from the seller.

8 "(e) It is the intent of the Legislature to  
9 encourage the use of forest based renewable energy. Fuel chips  
10 produced in the woods at the site of severance are not subject  
11 to the taxes set forth in this article. For purposes of this  
12 section, fuel chips include woodchips that are produced from  
13 tree tops and limbs, logging slash, down timber material, or  
14 standing live or dead trees which do not meet commercial  
15 standards because of size, species, merchantable volume, or  
16 economic selection criteria, and are used as a form of energy  
17 in conjunction with a manufacturing process. Fuel chips do not  
18 include similar materials utilized as feedstock in a  
19 manufacturing process. Trees that are grown specifically as an  
20 energy crop do not qualify for the exemption set forth in this  
21 subsection.

22 "§9-13-84.

23 "(a) The taxes imposed by this article, and any  
24 other taxes imposed on the severance of forest products, shall  
25 be due and payable quarterly to the ~~State Department of~~

1 ~~Revenue department~~ and ~~shall~~, when collected, shall be paid by  
2 ~~such the~~ department into the State Treasury. When so paid into  
3 the State Treasury, all such taxes shall be credited by the  
4 Treasurer to a special fund which is hereby created and which  
5 shall be known as the Special State Forestry Fund of the State  
6 of Alabama, which fund shall be disbursed under the  
7 supervision of the State Forester, subject to the restrictions  
8 embodied in this article, for the purpose of carrying out the  
9 statewide forestry program as provided by law and for no other  
10 or different purposes. Not less than 85 percent of the taxes  
11 collected under and by virtue of this article shall be  
12 expended for forest protection. No portion of ~~such the~~ fund  
13 shall revert to the General Fund of the state at the end of  
14 any fiscal year, and any surplus shall be allowed to  
15 accumulate from year to year and be disbursed as exigencies of  
16 the statewide forestry program may require.

17 " (b) There is ~~hereby~~ continuously appropriated the  
18 receipts from the taxes levied in this article to the State  
19 Forestry Commission for the use of the State Forestry  
20 Commission. ~~Such The~~ amount of money as shall be appropriated  
21 for each fiscal year by the Legislature to the ~~Department of~~  
22 ~~Revenue department~~ with which to pay the salaries, the cost of  
23 operation, and the management of the ~~said~~ department shall be  
24 deducted, as a first charge thereon, from the taxes collected  
25 under and pursuant to ~~said this~~ article; ~~provided, however,~~

1 ~~that the.~~ The expenditure of ~~said the~~ sum so appropriated  
2 shall be budgeted and allotted pursuant to Article 4,  
3 commencing with Section 41-4-80, of Chapter 4, Title 41 and  
4 limited to the amount appropriated to defray the expenses of  
5 operating ~~said the~~ department for each fiscal year; ~~provided~~  
6 ~~further, however, that for the fiscal years ending September~~  
7 ~~30, 1989, and September 30, 1990, the portion of the receipts~~  
8 ~~allocated to the Forestry Commission is hereby appropriated~~  
9 ~~for use in their fire control program,~~ or two percent of the  
10 receipts, whichever is less.

11 "§9-13-86.

12 "Every manufacturer ~~of forest products shall and~~  
13 processor, within 30 days after the expiration of each quarter  
14 annual period expiring, respectively, shall on the last day of  
15 March, June, September, and December of each year, file with  
16 ~~the Department of Revenue of the State of Alabama~~ department a  
17 statement under oath, on forms prescribed by the ~~said~~  
18 ~~Department of Revenue~~ department, showing the kinds of forest  
19 products and the gross quantity of each manufactured during  
20 the preceding quarter annual period by ~~such the~~ manufacturer  
21 ~~of forest products or processor,~~ showing the county or  
22 counties in which such products were severed from the soil and  
23 showing the gross quantity, if any, of such forest products  
24 severed from soil outside the State of Alabama and such other  
25 reasonable and necessary information pertaining thereto as the

1 ~~Department of Revenue~~ department may require for the proper  
2 enforcement of ~~the provisions of~~ this article. At the time of  
3 rendering such quarter annual reports, the manufacturer ~~of~~  
4 ~~forest products~~ or processor shall pay to the ~~Department of~~  
5 ~~Revenue~~ department the taxes imposed by this article with  
6 respect to all forest products severed from the soil in the  
7 State of Alabama and embraced in ~~such the~~ report; ~~provided,~~  
8 ~~that in.~~ In the case that any ~~lumber is~~ logs, pulpwood, or  
9 inwoods pulpwood chips are sold or delivered to a  
10 concentration yard ~~as is defined in this article,~~ then the  
11 taxes provided for in this article shall be reported and paid  
12 by the owner or owners of ~~such the~~ concentration yard to the  
13 state ~~instead of the manufacturer, but it shall be the duty of~~  
14 ~~the owner or owners of any such concentration yard to collect~~  
15 ~~the tax in all cases from the seller~~ department.

16 "It shall be unlawful for the owner or owners of any  
17 such concentration yard to fail or refuse to collect the tax  
18 from the seller as aforesaid. It shall also be unlawful to  
19 refund or offer to refund all or any part of the tax collected  
20 by the owner of the concentration yard from a seller or to  
21 absorb or advertise directly or indirectly that the  
22 concentration yard will absorb or refund to the seller all or  
23 part of said tax. Any persons, firms, associations,  
24 corporations or copartnerships violating any of the provisions  
25 of this section or this article in said respect shall be

1 ~~guilty of a misdemeanor and, upon conviction, shall be~~  
2 ~~punished by a fine of not less than \$50.00 nor more than~~  
3 ~~\$100.00, or by imprisonment in the county jail for not more~~  
4 ~~than six months or by both such fine and imprisonment, and~~  
5 ~~each act in violation of the provisions of this article shall~~  
6 ~~constitute a separate offense.~~

7 "§9-13-88.

8 "It shall be the duty of every manufacturer ~~of~~  
9 ~~forest products~~ and processor in this state and of every  
10 producer who shall ship forest products out of the State of  
11 Alabama in an unmanufactured condition and of every  
12 concentration yard ~~as is defined in this article~~ where any  
13 ~~lumber is~~ logs, pulpwood, or inwoods pulpwood chips are sold  
14 or delivered to it to keep and preserve suitable records with  
15 the items separated into the various items on which privilege  
16 taxes are levied in this article, and ~~such~~ other books or  
17 accounts as may be necessary to determine the amount of taxes  
18 for which he or she is liable under ~~the provisions of this~~  
19 article. ~~Said~~ The books and records shall be kept and  
20 preserved for a period of three years, and all ~~such~~ records  
21 shall be open for examination at any time by the department or  
22 its duly authorized agent.

23 "§9-13-93.

24 "The taxes provided in this article shall become  
25 delinquent after the date fixed for the filing of the quarter

1 annual report to be filed ~~in the office of~~ with the Department  
2 of Revenue department.

3 "§9-13-104.

4 "When requested by the ~~commissioner~~ department, all  
5 transporters of forest products out of, within or across the  
6 State of Alabama shall be required to furnish ~~said~~  
7 ~~commissioner~~ the department, under oath and upon forms  
8 prescribed by ~~him~~ the department, any and all information  
9 relative to the transportation of ~~such~~ forest products, and  
10 ~~such~~ the reports shall contain, in addition to other required  
11 information, the name of the shipper, the date of shipment,  
12 the quantity and type or character of ~~such~~ the forest  
13 products, stated in units or measurements applicable to ~~such~~  
14 the forest products, the point of receipt or shipment, and the  
15 point of destination; ~~provided, that in~~ . In the case of  
16 common carriers using bills of lading or way bills prescribed  
17 or approved by the interstate commerce commission, ~~such~~ the  
18 common carriers shall only be required to keep the usual  
19 records at the office or offices in this state where ~~such~~ the  
20 records are usually kept.

21 "§9-13-108.

22 "Any and all taxes upon the excise or privilege of  
23 severing, ~~processing~~, or manufacturing of forest products  
24 shall inure to the State of Alabama and shall be exercised  
25 only in a uniform, statewide tax. No tax shall be levied by

1 local law or by any political subdivision of the state,  
2 including counties, cities, special taxing authorities, or  
3 other taxing instrumentalities, upon the excise or privilege  
4 of severing, ~~processing~~ or manufacturing of forest products in  
5 Alabama."

6 Section 2. ~~The amendments to Section 9-13-82, Code~~  
7 ~~of Alabama 1975, by this act shall apply retroactively to all~~  
8 ~~open tax periods and all periods for which a preliminary or~~  
9 ~~final assessment of tax could be or was entered pursuant to~~  
10 ~~Section 40-2A-7, Code of Alabama 1975, or any successor~~  
11 ~~general or local law. No refunds shall be due or issued~~  
12 ~~pursuant to this act with respect to those periods prior to~~  
13 ~~the effective date of this act.~~

14 (a) The Legislature finds and declares that the  
15 intent of this amendatory act is to simplify and clarify  
16 existing language used to calculate and collect forest product  
17 severance taxes and forest product manufacturing taxes and to  
18 ensure that these taxes are levied and paid only once. In  
19 furtherance of that intent, the Legislature finds that this  
20 amendatory act clarifies all of the following:

21 (1) Before the effective date of this amendatory  
22 act, if a manufacturer paid forest products severance tax  
23 utilizing a formula to convert from the weight of delivered  
24 logs to an estimate of volume based on either board measure  
25 lumber tally or log scale (Doyle Rule) for the purposes of



1 determining the amount of forest products severance tax to be  
2 paid, then no additional forest products severance tax shall  
3 be due on the products produced from that log including the  
4 parts of the logs that are converted to residual pulpwood  
5 chips.

6 (2) Before the effective date of this amendatory  
7 act, if any manufacturer collected and paid forest products  
8 severance tax based on the weight of delivered logs, no  
9 additional forest products severance tax shall be due on the  
10 products produced from that log including the parts of the  
11 logs that are converted to residual pulpwood chips.

12 (3) Before the effective date of this amendatory  
13 act, if the forest products severance tax was paid on either  
14 pulpwood chips or the logs used to produce pulpwood chips, no  
15 additional forest products severance tax shall be due by the  
16 manufacturer purchasing the pulpwood chips for use in a  
17 manufacturing process.

18 (b) The clarifications provided in subsection (a)  
19 shall apply to all open tax periods and all periods for which  
20 a preliminary or final assessment of tax could be or was  
21 entered pursuant to Section 40-2A-7, Code of Alabama 1975, or  
22 any successor general or local law, before the effective date  
23 of this amendatory act.

24 (c) No refunds shall be due or issued pursuant to  
25 the clarifications provided in subsection (a) with respect to

1 those tax periods occurring before the effective date of this  
2 amendatory act.

3 Section 3. It is the intent of the Legislature that  
4 the forest products severance tax prescribed in subsections  
5 (a) and (b) of Section 9-13-82, Code of Alabama 1975,  
6 beginning on the effective date of this act, shall initially  
7 generate revenues not less than the revenues generated by the  
8 tax prior to the effective date of this act. In order to  
9 ensure that the revenues previously generated are not  
10 decreased, the department shall determine the total forest  
11 products severance tax revenue generated from all severance  
12 taxpayers from this act for the fiscal year ending September  
13 30, 2018. The department, no later than December 1, 2018, or  
14 as soon thereafter as practical, shall determine the amount  
15 collected from all severance taxpayers for the fiscal year  
16 ending September 2018. If the forest products severance tax  
17 generated from all severance taxpayers in the fiscal year  
18 ending 2018 are less than the forest products severance taxes  
19 generated from all severance taxpayers in the fiscal year  
20 ending in 2017, on January 1, 2019, or as soon thereafter as  
21 practical, the department shall notify all severance taxpayers  
22 of the rate adjustment needed to maintain collections at the  
23 level received and collected by all severance taxpayers prior  
24 to the effective date of this act. The rate adjustment shall  
25 be effective no earlier than the quarter beginning April 1,

1     2019. The rate adjustment provided for in this section shall  
2     be a one-time adjustment to each of the tax rates set forth in  
3     Section 9-13-82, Code of Alabama 1975, and no further  
4     adjustments shall be made pursuant to this act.

5             Section 4. All laws or parts of laws which conflict  
6     with this act are repealed. Section 9-13-85, Code of Alabama  
7     1975, relating to the allocation of funds, is specifically  
8     repealed.

9             Section 5. This act shall become effective ~~on the~~  
10    ~~first day of the third month~~ July 1, 2017, following its  
11    passage and approval by the Governor, or its otherwise  
12    becoming law.

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Speaker of the House of Representatives

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President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in  
and was passed by the House 06-APR-17, as amended.

Jeff Woodard  
Clerk

Senate	<hr/> 02-MAY-17 <hr/>	Amended and Passed
House	<hr/> 04-MAY-17 <hr/>	Concurred in Sen- ate Amendment