

1 SB286
2 181489-1
3 By Senator Brewbaker (N & P)
4 RFD: Local Legislation
5 First Read: 09-MAR-17

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Autauga, Chilton, and Elmore Counties;
14 levying a sales tax on the retail and wholesale price of all
15 spirituous or vinous liquors sold in the 19th Judicial
16 Circuit, and providing for disposition of the proceeds.

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
20 Autauga, Chilton, and Elmore Counties, there is hereby levied
21 and shall be collected a sales tax at the rate of five percent
22 upon the wholesale and retail price, excluding taxes, of
23 spirituous or vinous liquors sold at retail or wholesale in
24 each county by the Alcoholic Beverage Control Board, its
25 stores, or its successors or assigns. The tax herein levied
26 shall be collected by the board, its successors, or assigns,
27 from the wholesale and retail purchaser at the time the

1 wholesale or retail price is paid. The tax shall be collected
2 as are other taxes on alcoholic beverages and deposited into
3 each county's general fund for distribution to the 19th
4 Judicial Circuit district attorney's office for the operation
5 of the office. The Alcoholic Beverage Control Board may
6 withhold five percent of the tax collected under this act for
7 costs for administration and collection not to exceed two
8 thousand dollars (\$2,000) per year.

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