

1 SB79  
2 182173-3  
3 By Senator Pittman (N & P)  
4 RFD: Local Legislation  
5 First Read: 07-FEB-17

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4 With Notice and Proof

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6 ENGROSSED

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT

12  
13 Relating to Baldwin County; to amend Section  
14 45-2-244.044 of the Code of Alabama 1975, to authorize the  
15 county commission of Baldwin County to levy an excise tax on  
16 the business of selling, distributing, storing, or withdrawing  
17 from storage, for any purpose whatsoever, gasoline or motor  
18 fuel and substitutes in the county not to exceed three cents  
19 (\$.03) per gallon.

20 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

21 Section 1. Section 45-2-244.044, Code of Alabama  
22 1975, is hereby amended to read as follows:

23 "§45-2-244.044.

24 "(a) After January 1, 1995, the county commission is  
25 authorized to levy two separate and distinct taxes each in the  
26 amount of one cent (\$.01) per gallon on persons, corporations,  
27 copartnerships, companies, agencies, and associations engaged

1 in the business of selling, distributing, storing, or  
2 withdrawing from storage, for any purpose whatever, gasoline  
3 and motor fuel and substitutes therefor in the county. The tax  
4 shall parallel the state excise tax on gasoline and motor fuel  
5 and shall be collected in the same manner.

6 "(b) Effective October 1, 2018, the county  
7 commission is authorized to levy an additional tax not to  
8 exceed three cents (\$.03) per gallon on persons, corporations,  
9 copartnerships, companies, agencies, and associations engaged  
10 in the business of selling, distributing, storing, or  
11 withdrawing from storage, for any purpose whatever, gasoline  
12 and motor fuel and substitutes therefor in the county. The tax  
13 shall parallel the state excise tax on gasoline and motor fuel  
14 and shall be levied and collected in the same manner as the  
15 tax authorized in subsection (a). The net proceeds of any tax  
16 levied pursuant to this subsection shall be deposited in the  
17 special fund and the funds shall all be expended on a  
18 pay-as-you-go basis and not pledged for any bonded  
19 indebtedness. The funds shall generally be expended for the  
20 same purposes as the special fund except one-fourth of the net  
21 proceeds shall be distributed on a proportional basis to the  
22 organized and active municipalities in the county based on the  
23 percent that the population of each organized and active  
24 municipality in the county bears to the total population of  
25 all organized and active municipalities in the county to be  
26 used by the municipality for the purposes of the fund."

1                   Section 2. This act shall become effective  
2 immediately following its passage and approval by the  
3 Governor, or its otherwise becoming law.

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Senate

Read for the first time and referred to the Senate committee on Local Legislation.....	07-FEB-17
Read for the second time and placed on the calendar.....	09-FEB-17
Read for the third time and passed as amended ....	14-FEB-17

Yeas 23  
Nays 0  
Abstaining 1

Patrick Harris,  
Secretary.