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3 ROBERTS AMENDMENT TO HB2 AS ENGROSSED
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8 On page 1, line 10 after "for" insert "taxpayer
9 refunds and"

10 On page 12, delete lines 2 and 3 in their entirety
11 and insert in lieu thereof the following:

12 "after August 31, 2019, an additional excise tax of
13 ten cents (\$.10) is imposed on each net gallon of gasoline and
14 diesel"

15 On page 12, delete lines 5 through 10 in their
16 entirety

17 On page 12, line 11, delete "(d)" and insert in lieu
18 thereof "(b)"

19 On page 12, after line 26, insert the following:

20 "(c) The final index adjustment provided for in
21 subsection (b) shall take place on June 1, 2039."

22 On page 13, line 1, delete "(e)" and insert "(d)"

23 On page 14, beginning on line 15, delete subdivision
24 (c) and insert the following new subdivision (c):

25 "(c) Notwithstanding any other law to the contrary,
26 the net tax proceeds remaining after any refunds for
27 overpayment of taxes, the cost of collection, the distribution

1 to the Alabama Highway Finance Corporation authorized above,
2 and any applicable resident taxpayer refunds pursuant to
3 Section 13 of this act, shall be distributed as follows:"

4 On page 30, after line 22 insert the following new
5 Section 13 and renumber subsequent sections accordingly:

6 "Section 13. If legislation is passed in the 2019
7 Regular Session to establish an individual income tax credit
8 to refund an amount of the additional gasoline and motor fuel
9 taxes paid pursuant to this act by qualified individual
10 resident taxpayers, the following amounts of net tax revenues
11 shall be deposited into the Taxpayer Offset Fund created by
12 that act and used exclusively for that purpose:

13 a. For fiscal years 2020 through 2023, forty million
14 dollars (\$40,000,000) annually.

15 b. For fiscal year 2024 and every other fiscal year
16 thereafter, the annual distribution shall be calculated in the
17 same manner as the tax rate adjustment provided in Section 6
18 of this act, with the base year amount being the distribution
19 amount for fiscal year ending 2023."