

1 HB320  
2 197495-1  
3 By Representative Hill (N & P)  
4 RFD: Local Legislation  
5 First Read: 02-APR-19

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to St. Clair 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.

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, now  
20 appearing as Section 104 of the Official ReCompilation of the  
21 Constitution of Alabama of 1901, as amended, in St. Clair  
22 County, there is hereby levied and shall be collected a sales  
23 tax at the rate of five percent upon the wholesale and retail  
24 price, excluding taxes, of spirituous or vinous liquors sold  
25 at retail or wholesale in the county by the Alcoholic Beverage  
26 Control Board, its stores, or its successors or assigns. The  
27 county tax herein levied shall be collected by the board, its

1 successors, or assigns, from the wholesale and retail  
2 purchaser at the time the wholesale or retail price is paid.  
3 The tax shall be collected as are other taxes on alcoholic  
4 beverages and deposited into the county general fund to be  
5 distributed as follows:

6 (1) Forty percent of the net proceeds shall be  
7 distributed to the St. Clair County District Attorney's  
8 Office, District Attorney Fund, for operation of the office.

9 (2) Forty percent of the net proceeds shall be  
10 distributed to the Office of the St. Clair County District  
11 Judge to be used to provide services for juveniles of St.  
12 Clair County.

13 (3) Twenty percent of the net proceeds shall be  
14 distributed to the Office of the St. Clair County Circuit  
15 Clerk for the operation of the office.

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

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