

1 HB402  
2 198054-2  
3 By Representatives Easterbrook, Sorrells, Brown (C) and  
4 Simpson  
5 RFD: State Government  
6 First Read: 11-APR-19

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ENROLLED, An Act,

Relating to taxation; to transfer distribution responsibilities from the State Treasurer to the Department of Revenue relating to certain inspection fees, penalties and taxes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Notwithstanding any provision of law to the contrary, and commencing on October 1, 2021, all allocations, disbursements, and distributions made pursuant to any of the following sections for taxes and fees collected by the Department of Revenue shall be made by the Department of Revenue and not the State Treasurer:

(1) Section 8-17-91, Code of Alabama 1975, relating to the motor fuel excise tax.

(2) Sections 40-17-223 and 40-17-225, Code of Alabama 1975, relating to the lubricating oil tax.

(3) Section 40-17-274, Code of Alabama 1975, relating to the motor fuel tax and fees distributed under the International Fuel Tax Agreement.

(4) Section 40-17-359, Code of Alabama 1975, relating to the highway gas tax and supplemental excise taxes.

(5) Section 40-17-361, Code of Alabama 1975, relating to the diesel excise tax.

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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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 23-APR-19.

Jeff Woodard  
Clerk

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Senate                      15-MAY-19                      Passed

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