

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

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8 SYNOPSIS: Under existing law, the State Treasurer is
9 required to make distributions of inspection fees,
10 penalties, and one-third of the proceeds of the
11 \$0.06 motor fuel excise tax; the \$0.04 tax on
12 lubricating oil; motor fuel taxes and fees
13 distributed in accordance with the International
14 Fuel Tax Agreement; the highway gas tax as well as
15 the supplemental excise tax; and the diesel excise
16 tax.

17 This bill would transfer these distribution
18 responsibilities from the State Treasurer to the
19 Department of Revenue beginning October 1, 2021.
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21 A BILL
22 TO BE ENTITLED
23 AN ACT

24
25 Relating to taxation; to transfer distribution
26 responsibilities from the State Treasurer to the Department of

1 Revenue relating to certain inspection fees, penalties and
2 taxes.

3 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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

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

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

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

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

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