

1 SB335
2 199238-1
3 By Senators Coleman-Madison, Smitherman, Roberts and Reed
4 RFD: Finance and Taxation Education
5 First Read: 30-APR-19

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8 SYNOPSIS: Existing law provides for the allocation and
9 distribution of state gas tax proceeds to counties
10 in the state that have a population of 600,000 or
11 more.

12 This bill changes the distribution of state
13 gas tax proceeds to those counties.

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15 A BILL
16 TO BE ENTITLED
17 AN ACT

18
19 Relating to counties having a population of 600,000
20 or more according to the last or any succeeding federal
21 census, to provide for the allocation and distribution of
22 gasoline excise taxes between and among those counties and the
23 incorporated municipalities located in each county.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. Section 3 of Act 1969-329 of the 1969
26 Regular Session, is amended to read as follows:

1 "Section 3. Distribution of those portions of the
2 proceeds from the Highway Gasoline Tax allocated to each
3 county and the municipalities therein subject to this Act. The
4 term "the total amount" as used in this Section 3 means the
5 total of all amounts allocated or apportioned, pursuant to
6 either of Sections 3, 4 and 5 of the Highway Gasoline Tax
7 Distribution Act, to any county or municipalities therein
8 subject to the provisions of this Act. The total amount shall
9 be distributed as follows:

10 "(a) First, ~~thirteen percent (13%)~~ seven percent
11 (7%) of the total amount shall be paid to the county;

12 "(b) Second, after the payment provided for in (a)
13 above, there shall be divided among and distributed to the
14 county and the municipalities therein on the basis of the
15 ratio of the population of the unincorporated territory in the
16 county and the various municipalities to the total county
17 population, according to the most recent federal census, an
18 amount which shall be equal to the difference between the
19 total amount and the amount paid to the county under (a)
20 above, unless the total amount exceeds \$6,000,000.00; and if
21 the total amount exceeds \$6,000,000.00, the amount to be
22 divided between the county and the municipalities under this
23 provision (b) shall be an amount equal to the difference
24 between \$6,000,000.00 and the amount paid to the county under
25 (a) above;

26 "(c) Third, if the total amount exceeds
27 \$6,000,000.00, then after the payments provided for in (a) and

1 (b) above, the first \$500,000.00 of the total amount in excess
2 of \$6,000,000.00 shall be paid to the county; and

3 "(d) Fourth, if the total amount exceeds
4 \$6,500,000.00, then after the payments provided for in (a),
5 (b) and (c) above, that part of the total amount in excess of
6 \$6,500,000.00 shall be divided among and distributed to the
7 county and the municipalities therein on the basis of the
8 ratio of the population of the unincorporated territory in the
9 county and the various municipalities to the total county
10 population, according to the most recent federal census.

11 "The distribution provided for in this section shall
12 be made in lieu of the distribution in the county that is
13 provided for in Section 5 of the highway gasoline tax
14 distribution act. The State Treasurer shall make the
15 allocation to the counties subject to this Act and pay over
16 such funds so allocated to such counties to the Probate Judge
17 or other official in such county charged with the
18 responsibility of collecting excise and license taxes in such
19 county and said county official shall then promptly allocate
20 and distribute all funds so allocated and received between the
21 county and the municipalities therein on the basis as herein
22 provided."

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