

1 HB43
2 203658-3
3 By Representative Simpson (Constitutional Amendment)
4 RFD: Baldwin County Legislation
5 First Read: 04-FEB-20
6 PFD: 01/23/2020

8 SYNOPSIS:

 This bill would propose a local
9 constitutional amendment to the Constitution of
10 Alabama of 1901, to authorize the Baldwin County
11 Commission to levy certain taxes, the proceeds of
12 which shall be disbursed to the circuit court and
13 the district attorney to be used for the creation
14 and implementation of a mental health diversionary
15 program.

 The constitutional amendment would authorize
16 the Baldwin County Commission to levy a tax no
17 greater than 10 percent on the sale of any
18 alternative nicotine products and electronic
19 nicotine delivery systems.
20

 The constitutional amendment would also
21 authorize the Baldwin County Commission to levy a
22 tax no greater than 10 percent on the final retail
23 sale of industrial hemp and products that contain
24 industrial hemp or a derivative of industrial hemp,
25 including, but not limited to, cannabidiol. This
26 tax shall not apply to any product that is a
27

1 medical cannabis product sold or dispensed pursuant
2 to a state medical cannabis program. This tax shall
3 also not apply to the sale of industrial hemp or a
4 product that contains industrial hemp or a
5 derivative of industrial hemp for agricultural or
6 manufacturing purposes.

7
8 A BILL
9 TO BE ENTITLED
10 AN ACT

11
12 Relating to Baldwin County; to authorize the county
13 commission to levy certain taxes, the proceeds of which shall
14 be disbursed to the circuit court and the district attorney to
15 be used for the creation and implementation of a mental health
16 diversionary program, including a tax on the sale of any
17 alternative nicotine products and electronic nicotine delivery
18 systems and a tax on the sale of industrial hemp and products
19 containing industrial hemp or a derivative of industrial hemp,
20 including but not limited to cannabidiol.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

22 Section 1. The following amendment to the
23 Constitution of Alabama of 1901, is proposed and shall become
24 valid as a part of the Constitution when all requirements of
25 this act are fulfilled:

26 PROPOSED AMENDMENT

1 (a) (1) The county commission of Baldwin County, by
2 ordinance, may levy a tax amounting to no greater than 10
3 percent on the sale of any alternative nicotine products and
4 electronic nicotine delivery systems as those terms are
5 defined by Section 28-11-2, Code of Alabama 1975.

6 (2) The county commission of Baldwin County, by
7 ordinance, may levy a tax amounting to no greater than 10
8 percent on the gross proceeds of the final retail sale of
9 industrial hemp as defined by Section 2-8-381, Code of Alabama
10 1975, and the final retail sale of any product that contains
11 industrial hemp or a derivative of industrial hemp, including,
12 but not limited to, cannabidiol. This tax shall not apply to
13 any product that is a medical cannabis product sold or
14 dispensed pursuant to a state medical cannabis program. This
15 tax shall also not apply to the sale of industrial hemp or a
16 product that contains industrial hemp or a derivative of
17 industrial hemp for agricultural or manufacturing purposes.

18 (b) (1) The county commission may adopt rules to
19 administer and provide for the collection of the tax. The
20 county commission may administer and collect the tax or
21 contract for the collection of the tax as authorized in
22 Section 11-3-11.2, Code of Alabama 1975. If the county
23 commission elects to administer and collect the excise tax or
24 contract for the collection of the excise tax, the county
25 commission shall have the same rights, remedies, power, and
26 authority, including the right to adopt and implement the same
27 procedures, available to the Department of Revenue if the

1 excise tax was being administered, enforced, and collected by
2 the department.

3 (2) Upon resolution of the county commission, the
4 Department of Revenue shall collect all taxes levied by the
5 county pursuant to this section. All persons subject to and
6 owing the tax shall pay the tax to the department and the
7 payment shall be a full and complete discharge of the tax
8 liability to the county. The department may adopt reasonable
9 rules to facilitate the collection of the tax. The department
10 may recover all costs of collecting the tax in accordance with
11 Section 11-3-11.3, Code of Alabama 1975, from the proceeds and
12 shall pay the net amount remaining to the county.

13 (c) All funds resulting from the taxes in subsection
14 (a), less the actual cost of collection, shall be disbursed by
15 the county commission to the circuit court and the district
16 attorney to be used for the creation and implementation of a
17 mental health diversionary program.

18 Section 2. An election upon the proposed amendment
19 shall be held in accordance with Section 284.01 of the
20 Constitution of Alabama of 1901, now appearing as Section
21 284.01 of the Official Recompilation of the Constitution of
22 Alabama of 1901, as amended, and the election laws of this
23 state.

24 Section 3. The appropriate election official shall
25 assign a ballot number for the proposed constitutional
26 amendment on the election ballot and shall set forth the

1 following description of the substance or subject matter of
2 the proposed constitutional amendment:

3 "Relating to Baldwin County, proposing an amendment
4 to the Constitution of Alabama of 1901, to authorize the
5 county commission to levy taxes, the proceeds of which shall
6 be used to create a "mental health court" within the circuit
7 court, including taxes of not more than 10 percent on the sale
8 of any alternative nicotine products and electronic nicotine
9 delivery systems, and the final retail sale of any industrial
10 hemp and any product that contains industrial hemp or a
11 derivative of industrial hemp, including cannabidiol (CBD),
12 but not including any medical cannabis product and not
13 including any hemp used for agricultural or manufacturing
14 purposes."

15 "Proposed by Act _____"

16 This description shall be followed by the following
17 language:

18 "Yes () No ()."