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3 JONES AMENDMENT TO THE SUBSTITUTE FOR SB214
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8 On page 18, after line 15, insert the following new
9 Section 4A:

10 "Section 4A. Withholdings Tax on Winnings.

11 "(a) (1) In lieu of any state income tax owed on the
12 winnings, a withholdings tax of 5 percent on all winnings from
13 the lottery, bingo, charitable bingo and raffles, casino-style
14 games, and sports wagering shall be withheld and paid to the
15 state by the Alabama Education Lottery Corporation, a
16 licensee, or a covered operator, as applicable.

17 "(2) The withholdings from winnings as provided in
18 subdivision (1) shall be credited to the Education Trust Fund
19 to be used for dual enrollment programs, including the
20 integration of high school career technical training programs
21 with the community college system.

22 "(b) (1) In addition to the tax in subsection (a), a
23 withholdings tax of 2 percent on all winnings from the
24 lottery, bingo, charitable bingo and raffles, casino-style
25 games, and sports wagering shall be withheld and be paid to
26 the state by the Alabama Education Lottery Corporation, a
27 licensee, or a covered operator, as applicable.

1 "(2) The withholdings from winnings as provided in
2 subdivision (1) shall deposited into a special fund as
3 provided by general law to be administered by the Alabama
4 Transportation Rehabilitation and Improvement Program-II
5 Committee to be used for grants for maintenance, repair, or
6 construction of bridges in the state. Priority for grants
7 shall be given to bridges designated for one-lane traffic as
8 of January 1, 2021, are over 80 years of age, and are located
9 along a major highway traversing a river in the state.

10 "(3) The committee may adopt rules to develop
11 metrics for grants including, but not limited to, the age of
12 the bridge, traffic count, structural integrity, and accident
13 rate.