

1 HB564
2 204660-2
3 By Representative South (N & P)
4 RFD: Jefferson County Legislation
5 First Read: 30-MAR-21

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ENROLLED, An Act,

Relating to Jefferson County; to authorize Jefferson County to levy a privilege license or excise tax on the disposal of biosolids composed of human sewage in a landfill in the county; to provide for the collection and distribution of the tax; and to provide for an exemption from the tax.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. The Jefferson County Commission, in addition to all other taxes, may levy a privilege or excise tax in an amount to be set by the county commission per ton of biosolids composed of human waste delivered to a landfill in Jefferson County for disposal.

Section 2. The tax shall be collected by the operator of the landfill accepting biosolids composed of human sewage for disposal. The tax shall be paid to the Jefferson County Commission by the 15th day of the month immediately following the date of delivery of the biosolids composed of human sewage. It is the intent of this act that the tax be paid by the person, firm, corporation, or other entity delivering the biosolids. In the event that the tax is not paid as provided above, the operator of the landfill shall be liable for the tax.

1 Section 3. The proceeds from the tax shall be used
2 by the Jefferson County Commission exclusively for the solid
3 waste program in the county.

4 Section 4. Jefferson County shall be exempt from the
5 privilege license or excise tax levied by this act.

6 Section 5. The provisions of this act are severable.
7 If any part of this act is declared invalid or
8 unconstitutional, that declaration shall not affect the part
9 which remains.

10 Section 6. This act shall become effective on the
11 first day of the third month following its passage and
12 approval by the Governor, or its otherwise becoming law.

