

**Senate Economic Development and Tourism Reported
Substitute for SB117**

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4 **SYNOPSIS:**5 **A BILL**6 **TO BE ENACTED**7 **AN ACT**

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9 Relating to the Alcoholic Beverage Control Board; to
10 add Section 28-3A-6.1 to the Code of Alabama 1975, to
11 authorize a licensed manufacturer or importer of alcoholic
12 beverages to donate a limited amount of alcoholic beverages to
13 a licensed nonprofit special event.

14 **BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:**

15 **Section 1.** Section 28-3A-6.1 is added to the Code of
16 Alabama 1975, to read as follows:

17 **§28-3A-6.1**

18 A licensed manufacturer or importer in this state, or
19 its agent, may donate and deliver up to 4.5 liters or
20 equivalent thereof of liquor sourced from a licensed
21 manufacturer or importer to a licensed nonprofit special event
22 operated by or on behalf of a nonprofit organization for each
23 event. Donations shall be taxed in accordance with state and
24 federal laws, rules, and regulations. Donations shall be
25 reported on a form prescribed by the board. **Donations shall be**
26 **taxed on a sales price imputed by A licensed manufacturer or**
27 **importer, or its agent, shall acquire the product from the**
28 **board based upon the** listed retail price of the product

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29 donated. Any liquor remaining at the conclusion of the
30 nonprofit event shall be returned to the broker for disposal.

31 Section 2. This act shall become effective on the first
32 day of the third month following its passage and approval by
33 the Governor, or its otherwise becoming law.