

**HB469 ENROLLED**



1 U3CSGD-2  
2 By Representatives Harbison, Wadsworth, Shedd (Constitutional  
3 Amendment)  
4 RFD: Local Legislation  
5 First Read: 11-May-23  
6 2023 Regular Session



## HB469 Enrolled

1 Enrolled, An Act,

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3 This bill would propose an amendment to the  
4 Constitution of Alabama of 2022, relating to Cullman County,  
5 to levy a 15 percent sales tax on the sales of lawfully sold  
6 medical cannabis products and would provide for its  
7 distribution.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

9 Section 1. The following amendment to the Constitution  
10 of Alabama of 2022, is proposed and shall become valid as a  
11 part of the constitution when all requirements of this act are  
12 fulfilled:

### 13 PROPOSED AMENDMENT

14 (a) Effective on the first day of the second month  
15 after the ratification of this amendment, there is levied, in  
16 addition to all other taxes of every kind now imposed by law,  
17 an additional tax on the sales of all medical cannabis  
18 products sold at retail in Cullman County at the rate of 15  
19 percent of the gross proceeds of the sales.

20 (b) All provisions of the state sales and use tax  
21 statutes with respect to the payment, assessment, and  
22 collection of the state sales and use tax, making of reports,  
23 keeping and preserving records, penalties for failure to pay  
24 the tax, adopting rules with respect to the state sales and  
25 use tax, and the administration and enforcement of the state  
26 sales and use tax statutes which are not inconsistent with  
27 this amendment shall apply to the tax levied herein. All  
28 provisions of the state sales and use tax statutes that are



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29 made applicable by this amendment to the tax levied under this  
30 amendment, and to the administration and enforcement of this  
31 amendment, are incorporated by reference and made a part of  
32 this section as if fully set forth herein.

33 (c) The tax shall be collected, as the Cullman County  
34 Commission from time to time may determine, either by the  
35 commission or by any person, whether public or private, with  
36 which the commission may contract to collect the tax levied  
37 herein.

38 (d) All amounts collected by the commission from the  
39 tax shall be remitted by the county treasurer as follows:

40 a. Sixty-seven percent to the District Attorney of the  
41 Thirty-second Judicial Circuit for personnel purposes.

42 b. Thirty-three percent to the Cullman County  
43 Legislative Delegation to be used at their discretion on  
44 mental health issues.

45 (e) For purposes of this section, "medical cannabis  
46 product" means any product lawfully sold in the county in a  
47 dispensary licensed by the Alabama Medical Cannabis  
48 Commission.

49 Upon ratification of this constitutional amendment, the  
50 Code Commissioner shall number and place this amendment as  
51 appropriate in the constitution omitting this instructional  
52 paragraph and may make the following nonsubstantive revisions:  
53 change capitalization, spelling, and punctuation for purposes  
54 of style and uniformity; correct manifest grammatical,  
55 clerical, and typographical errors; and correct incorrect  
56 cross-references.



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57           Section 2. An election upon the proposed amendment  
58 shall be held in accordance with Sections 284 and 284.01 of  
59 the Constitution of Alabama of 2022, and the election laws of  
60 this state.

61           Section 3. The appropriate election official shall  
62 assign a ballot number for the proposed constitutional  
63 amendment on the election ballot and shall set forth the  
64 following description of the substance or subject matter of  
65 the proposed constitutional amendment:

66           "Relating to Cullman County, proposing an amendment to  
67 the Constitution of Alabama of 2022, to levy a 15 percent  
68 sales tax on the sales of lawfully sold medical cannabis  
69 products and would provide for the distribution of tax  
70 proceeds to the Office of the Cullman County District Attorney  
71 and for mental health purposes.

72           Proposed by Act \_\_\_\_."

73           This description shall be followed by the following  
74 language:

75           "Yes ( ) No ( )."



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Speaker of the House of Representatives

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President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in and was passed by the House 18-May-23.

John Treadwell  
Clerk

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Senate

**24-May-23**

Passed