

# HB469 INTRODUCED



1 U3CSGD-1  
2 By Representatives Harbison, Wadsworth, Shedd (Constitutional  
3 Amendment)  
4 RFD: Local Legislation  
5 First Read: 11-May-23  
6  
7 2023 Regular Session



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SYNOPSIS:

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

A BILL  
TO BE ENTITLED  
AN ACT

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

PROPOSED AMENDMENT

(a) Effective on the first day of the second month



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29 after the ratification of this amendment, there is levied, in  
30 addition to all other taxes of every kind now imposed by law,  
31 an additional tax on the sales of all medical cannabis  
32 products sold at retail in Cullman County at the rate of 15  
33 percent of the gross proceeds of the sales.

34 (b) All provisions of the state sales and use tax  
35 statutes with respect to the payment, assessment, and  
36 collection of the state sales and use tax, making of reports,  
37 keeping and preserving records, penalties for failure to pay  
38 the tax, adopting rules with respect to the state sales and  
39 use tax, and the administration and enforcement of the state  
40 sales and use tax statutes which are not inconsistent with  
41 this amendment shall apply to the tax levied herein. All  
42 provisions of the state sales and use tax statutes that are  
43 made applicable by this amendment to the tax levied under this  
44 amendment, and to the administration and enforcement of this  
45 amendment, are incorporated by reference and made a part of  
46 this section as if fully set forth herein.

47 (c) The tax shall be collected, as the Cullman County  
48 Commission from time to time may determine, either by the  
49 commission or by any person, whether public or private, with  
50 which the commission may contract to collect the tax levied  
51 herein.

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

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

56 b. Thirty-three percent to the Cullman County



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57 Legislative Delegation to be used at their discretion on  
58 mental health issues.

59 (e) For purposes of this section, "medical cannabis  
60 product" means any product lawfully sold in the county in a  
61 dispensary licensed by the Alabama Medical Cannabis  
62 Commission.

63 Upon ratification of this constitutional amendment, the  
64 Code Commissioner shall number and place this amendment as  
65 appropriate in the constitution omitting this instructional  
66 paragraph and may make the following nonsubstantive revisions:  
67 change capitalization, spelling, and punctuation for purposes  
68 of style and uniformity; correct manifest grammatical,  
69 clerical, and typographical errors; and correct incorrect  
70 cross-references.

71 Section 2. An election upon the proposed amendment  
72 shall be held in accordance with Sections 284 and 284.01 of  
73 the Constitution of Alabama of 2022, and the election laws of  
74 this state.

75 Section 3. The appropriate election official shall  
76 assign a ballot number for the proposed constitutional  
77 amendment on the election ballot and shall set forth the  
78 following description of the substance or subject matter of  
79 the proposed constitutional amendment:

80 "Relating to Cullman County, proposing an amendment to  
81 the Constitution of Alabama of 2022, to levy a 15 percent  
82 sales tax on the sales of lawfully sold medical cannabis  
83 products and would provide for the distribution of tax  
84 proceeds to the Office of the Cullman County District Attorney



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85 and for mental health purposes.

86 Proposed by Act \_\_\_\_."

87 This description shall be followed by the following  
88 language:

89 "Yes( ) No( )."