

**HB388 ENROLLED**



1 HB388  
2 RZITYNN-2  
3 By Representatives Standridge, Shedd (N & P)  
4 RFD: Local Legislation  
5 First Read: 02-Apr-24



## HB388 Enrolled

1 Enrolled, An Act,

2 Relating to Blount County; to levy county excise taxes  
3 on vapor products, vaping devices, and alternative nicotine  
4 products; to provide for civil penalties for violation of this  
5 act; and to provide for the collection and distribution of the  
6 proceeds from these taxes.

7 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

8 Section 1. (a) For the purposes of the tax imposed by  
9 this act, the following terms and phrases have the following  
10 meanings:

11 (1) ALTERNATIVE NICOTINE PRODUCT. Any product that  
12 consists of or contains nicotine that can be ingested into the  
13 body by chewing, smoking, absorbing, dissolving, inhaling,  
14 snorting, sniffing, or by any other means. The term does not  
15 include a tobacco product, vapor product, or any product that  
16 has been approved by the United States Food and Drug  
17 Administration for sale as a tobacco cessation product or for  
18 other medical purposes and that is being marketed and sold  
19 solely for that purpose.

20 (2) VAPING DEVICE. An electronic device that uses a  
21 battery and heating element in combination with a vapor  
22 product to produce a vapor that delivers the product to the  
23 individual inhaling from the device to simulate smoking, and  
24 includes, but is not limited to, products that may be offered  
25 to, purchased by, or marketed to consumers, as an electronic  
26 cigarette, electronic cigar, electronic cigarillo, electronic  
27 pipe, electronic hookah, vape pen, vape tool, or any variation  
28 of these terms.



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29 (3) VAPOR PRODUCT. Any noncombustible liquid or gel,  
30 regardless of the presence of nicotine therein, that is  
31 manufactured into a finished product for use in an electronic  
32 cigarette, electronic cigar, electronic cigarillo, electronic  
33 pipe, vaping pen, hookah pen, or other similar device, unless  
34 otherwise provided by general or local law. The term does not  
35 include any product approved by the United States Food and  
36 Drug Administration as a drug or medical device or defined as  
37 "medical cannabis" in Section 20-2A-3, Code of Alabama 1975.

38 (b) There is levied a county excise tax in Blount  
39 County on every person, firm, or corporation that sells,  
40 delivers, uses, or otherwise consumes vaping devices, vapor  
41 products or alternative nicotine products in the county. There  
42 shall be a tax on the gross proceeds of the sales of these  
43 products when sold at retail in this county at the rate of  
44 three percent of the gross proceeds of the sales. The proceeds  
45 of the tax levied pursuant to this section shall be used  
46 exclusively for school resource officers, drug task force  
47 officers, patrol cars, or other related equipment deemed  
48 necessary by the county sheriff's department, and subject to  
49 approval by the county commission.

50 (c) It shall be unlawful for any dealer, storer, or  
51 distributor engaged in or continuing in business in Blount  
52 County for which the tax is levied to fail or refuse to add to  
53 the sales price and collect from the purchaser the amount due  
54 on account of the tax herein provided, to refund or offer to  
55 refund all or any part of the amount collected or absorbed, or  
56 advertise, directly or indirectly, the absorption of the tax



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57 or any portion thereof. Any person, firm, corporation, club,  
58 or association violating this section shall be subject to a  
59 civil penalty of not less than two hundred fifty dollars  
60 (\$250). Each act in violation of this section shall constitute  
61 a separate offense. The proceeds of any fine collected  
62 pursuant to this subsection shall be deposited into the  
63 General Fund of Blount County to assist in funding the School  
64 Resource Officer Program.

65 Section 2. This act shall become effective on October  
66 1, 2024.

