

SB309 ENROLLED



1 SB309
2 RFUXNMY-2
3 By Senator Livingston
4 RFD: Fiscal Responsibility and Economic Development
5 First Read: 09-Apr-24



SB309 Enrolled

1 Enrolled, An Act,

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3 Relating to sales taxes; to amend Sections 28-3-280 and
4 28-3-281, Code of Alabama 1975, to provide that the additional
5 state sales tax rate assessed on alcoholic beverages sold in
6 an ABC retail store shall be equal to the combined county and
7 municipal general sales tax rate assessed in the county and
8 municipality where the transaction occurs.

9 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

10 Section 1. Sections 28-3-280 and 28-3-281, Code of
11 Alabama 1975, are amended to read as follows:

12 "§28-3-280

13 In addition to all other taxes levied and collected on
14 the sale of any alcoholic beverage, there is hereby levied an
15 additional state sales tax in the amount ~~of two percent~~ equal
16 to the combined county and municipal general sales tax rates
17 levied or assessed in the county and municipality where the
18 transaction occurs, applied to ~~of the retail price, excluding~~
19 ~~taxes,~~ on the sales of alcoholic beverages sold at retail by
20 Alcoholic Beverage Control Board stores. Such tax shall be in
21 addition to any and all other taxes collected on sales."

22 "§28-3-281

23 (a) The Alcoholic Beverage Control Board shall collect
24 the revenues generated by this article in the same manner as
25 other taxes and fees collected by it. The sales taxes as
26 collected by the Alcoholic Beverage Control Board on retail
27 sales shall be paid to the Department of Revenue.

28 (b) The Department of Revenue shall redistribute the



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29 proceeds therefrom in the following manner unless distribution
30 is otherwise provided by local act: collected within each
31 locality to the respective localities.

32 (c) ~~(1)~~ The ~~department~~ Department of Revenue shall
33 withhold any reasonable charges incurred by the department in
34 handling such taxes which charges shall be prorated on the
35 basis of the sum collected; provided, however, such charges
36 shall not exceed a sum equal to five percent of the amount
37 collected; ~~and~~.

38 ~~(2)~~ An amount equal to 25 percent of the tax proceeds
39 shall be distributed to the respective counties in which the
40 taxes are collected, less costs as provided in subdivision ~~(1)~~
41 above; and

42 ~~(3)~~ An amount equal to 75 percent of the tax proceeds
43 shall be distributed to the respective municipalities in which
44 the taxes are collected, less costs as provided in subdivision
45 ~~(1)~~ above.

46 ~~(b)~~ (d) The Department of Revenue shall prepare and
47 distribute such reports, forms, and other information as may
48 be necessary for the collection and distribution of the said
49 taxes."

50 Section 2. This act shall become effective on October
51 1, 2024.



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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB309

Senate 25-Apr-24

I hereby certify that the within Act originated in and passed the Senate.

Patrick Harris,
Secretary.

House of Representatives

Passed: 02-May-24

By: Senator Livingston