

SB323 ENGROSSED



1 SB323
2 C8XDQJW-2
3 By Senator Price
4 RFD: Agriculture, Conservation, and Forestry
5 First Read: 11-Apr-24



SB323 Engrossed

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A BILL
TO BE ENTITLED
AN ACT

Relating to taxation, to prohibit counties from distributing certain tax proceeds to certain entities; and to provide for the repeal of this act.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) No county commission shall distribute any proceeds collected pursuant to a county privilege, license, or excise tax levied only within that county upon the sale, storage, delivery, use, or otherwise consumption of tobacco or tobacco products to any entity whose property has been foreclosed upon or that has declared bankruptcy.

(b) Any such proceeds that are appropriated to an entity which are not distributed to that entity pursuant to subsection (a) shall be deposited into an escrow account within the county to be retained until the proceeds may be appropriated to another entity.

(c) This section is repealed on January 1, 2026.

Section 2. This act shall become effective immediately.



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28 Senate

29 Read for the first time and referred11-Apr-24
30 to the Senate committee on
31 Agriculture, Conservation, and
32 Forestry

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34 Read for the second time and placed16-Apr-24
35 on the calendar:
36 1 amendment

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38 Read for the third time and passed18-Apr-24
39 as amended
40 Yeas 29
41 Nays 0
42 Abstains 0

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44
45 Patrick Harris,
46 Secretary.
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