

SB323 INTRODUCED



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



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SYNOPSIS:

Under existing law, a local tax in addition to the state tax is levied upon the consumption of tobacco within certain counties.

Also under existing law, the proceeds collected pursuant to these taxes are appropriated to specific entities.

This bill would prohibit counties from distributing these proceeds to certain entities.

A BILL
TO BE ENTITLED
AN ACT

Relating to taxation, to prohibit counties from distributing certain tax proceeds to certain entities.

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



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

33 Section 2. This act shall become effective immediately.