

# HB370 INTRODUCED



1 HB370  
2 SWCQ755-1  
3 By Representatives Stubbs, Starnes, Ingram (Constitutional  
4 Amendment)  
5 RFD: Local Legislation  
6 First Read: 27-Feb-25



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SYNOPSIS:

This bill would propose an amendment to the Constitution of Alabama of 2022, relating to Elmore County, to levy a county excise tax on vapor products, alternative nicotine products, and tobacco products; to levy a property assessment on each parcel of land in the county; and to provide for the collection and allocation of the proceeds from these taxes.

A BILL  
TO BE ENTITLED  
AN ACT

Relating to Elmore County; to propose an amendment to the Constitution of Alabama of 2022, to levy a county excise tax on vapor products, alternative nicotine products, and tobacco products; to levy a property assessment on each parcel of land in the county; and to provide for the collection and allocation of the proceeds from these taxes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. The following amendment to the Constitution of Alabama of 2022, is proposed:

PROPOSED AMENDMENT

Part 1. This act shall only apply to Elmore County.



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29 Part 2.

30 (a) For the purposes of the tax imposed by this act,  
31 the following terms and phrases have the following meanings:

32 (1) ALTERNATIVE NICOTINE PRODUCT. Any product that  
33 consists of or contains nicotine that can be ingested into the  
34 body by chewing, smoking, absorbing, dissolving, inhaling,  
35 snorting, sniffing, or by any other means. The term does not  
36 include a tobacco product, vapor product, or any product that  
37 has been approved by the United States Food and Drug  
38 Administration for sale as a tobacco cessation product or for  
39 other medical purposes and that is being marketed and sold  
40 solely for that purpose.

41 (2) TOBACCO or TOBACCO PRODUCT. Any product made or  
42 derived from tobacco that is intended for human consumption,  
43 including any component, part, or accessory of a tobacco  
44 product, except for raw materials other than tobacco used in  
45 manufacturing a component, part, or accessory of a tobacco  
46 product, but does not include an article that is a "drug" as  
47 defined under Section 201(g)(1) of the Federal Food, Drug, and  
48 Cosmetic Act, a "device" as defined under Section 201(h) of  
49 the Federal Food, Drug, and Cosmetic Act, or a "combination  
50 product" described in Section 503(g) of the Federal Food,  
51 Drug, and Cosmetic Act.

52 (3) VAPOR PRODUCT. Any noncombustible liquid or gel,  
53 regardless of the presence of nicotine therein, that is  
54 manufactured into a finished product for use in an electronic  
55 cigarette, electronic cigar, electronic cigarillo, electronic  
56 pipe, vaping pen, hookah pen, or other similar device, unless



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57 otherwise provided by general or local law. The term does not  
58 include any product approved by the United States Food and  
59 Drug Administration as a drug or medical device or defined as  
60 "medical cannabis" in Section 20-2A-3, Code of Alabama 1975.

61 (b) There is levied a county excise tax in Elmore  
62 County at the rate of four and one-half percent of the gross  
63 proceeds of the wholesale sale of vapor products, alternative  
64 nicotine products, and tobacco products in the county.

65 (c) This tax shall be in addition to any other taxes or  
66 fees levied on the products.

67 (d) The county commission shall provide for the  
68 collection and administration of this tax by resolution.

69 (e) (1) The proceeds of this tax shall be deposited into  
70 the Enhance Elmore Fund.

71 (2) The county commission shall appropriate the  
72 proceeds of this tax as follows:

73 a. Seventy percent for public health and safety.

74 b. Thirty percent for county fire and rescue protection  
75 purposes. These funds shall be distributed to the Elmore  
76 County Firefighters Association for equal allocation to each  
77 member county fire department. These funds shall be used at  
78 the discretion of the individual department for fire  
79 protection, fire prevention, and emergency medical services to  
80 include, but not be limited to, fire or emergency medical  
81 equipment, fire or emergency medical supplies, training,  
82 buildings, capital improvements, insurance, dues, and  
83 professional services, unless otherwise prohibited by local  
84 law.



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85 Part 3.

86 (a) For the purposes of the assessment imposed by this  
87 part, the following terms and phrases have the following  
88 meanings:

89 (1) COMMERCIAL PARCEL. Any parcel of land containing  
90 one or more "commercial building," as defined in Section  
91 45-26-141.02, Code of Alabama 1975. Any parcel of land  
92 containing one or more "commercial building" and one or more  
93 "dwelling," as defined in Section 45-26-141.02, Code of  
94 Alabama 1975, is classified as a commercial parcel.

95 (2) LAND-ONLY PARCEL. Any parcel of land not classified  
96 as a commercial or residential parcel.

97 (3) RESIDENTIAL PARCEL. Any parcel of land containing  
98 one or more "dwelling," as defined in Section 45-26-141.02,  
99 Code of Alabama 1975.

100 (b) There is levied an annual property assessment on  
101 all parcels of land in Elmore County at the following rates:

102 (1) Twenty-five dollars (\$25) per year for a land-only  
103 parcel.

104 (2) One hundred fifty dollars (\$150) per year for a  
105 residential parcel.

106 (3) Three hundred dollars (\$300) per year for a  
107 commercial parcel.

108 (c) (1) The amount of each assessment rate in subsection  
109 (b) shall increase by one dollar (\$1) on October 1 each year.

110 (2) The county commission shall provide for the notice  
111 and certification of the assessment increase provided by this  
112 subsection by resolution.



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113 (d) (1) This assessment shall be collected and  
114 administered as provided by Part 2 of Article 14 of Chapter 26  
115 of Title 45, Code of Alabama 1975.

116 (2) Any property exempt pursuant to Section  
117 45-26-141.09, Code of Alabama 1975, shall be exempt from the  
118 assessment levied by this part.

119 (3)a. Contiguous parcels that share common ownership  
120 shall be subject to a single assessment.

121 b. For purposes of this subdivision, common ownership  
122 shall mean ownership by:

123 1. The same individual or entity, in part or in whole;

124 2. the owner's spouse;

125 3. a family trust in which the owner is a trustor or  
126 beneficiary; or

127 4. a family limited liability company or partnership in  
128 which the owner is a member or partner.

129 (e) (1) The proceeds of this assessment shall be  
130 distributed to the Enhance Elmore Fund.

131 (2) The county commission shall appropriate the  
132 proceeds of this assessment as follows:

133 a. Eighty-five percent of the proceeds from the levy  
134 pursuant to subdivisions (b) (2) and (b) (3) for public health  
135 and safety.

136 b. All remaining proceeds for county fire and rescue  
137 protection purposes. These funds shall be distributed in the  
138 same manner as the fire protection fee levied in Part 2 of  
139 Article 14 of Chapter 26 of Title 45, Code of Alabama 1975,  
140 unless otherwise provided by local law.



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141           Upon ratification of this constitutional amendment, the  
142 Code Commissioner shall number and place this amendment as  
143 appropriate in the constitution omitting this instructional  
144 paragraph and may make the following nonsubstantive revisions:  
145 change capitalization, hierarchy, spelling, and punctuation  
146 for purposes of style and uniformity; correct manifest  
147 grammatical, clerical, and typographical errors; revise  
148 internal or external citations and cross-references; harmonize  
149 language; and translate effective dates.

### END PROPOSED AMENDMENT

151           Section 2. An election upon the proposed amendment  
152 shall be held on November 4, 2025, in accordance with Sections  
153 284, 284.01, and 285 of the Constitution of Alabama of 2022,  
154 and the election laws of this state. The appropriate election  
155 official shall assign a ballot number for the proposed  
156 constitutional amendment on the election ballot and shall set  
157 forth the following description of the substance or subject  
158 matter of the proposed constitutional amendment:

159           "Relating to Elmore County, proposing an amendment to  
160 the Constitution of Alabama of 2022, to levy a county excise  
161 tax on vapor products, alternative nicotine products, and  
162 tobacco products; to levy a property assessment on all parcels  
163 of land in the county; and to provide for the collection and  
164 distribution of the proceeds from these taxes into the Enhance  
165 Elmore Fund.

166           Proposed by Act \_\_\_\_."

167           This description shall be followed by the following  
168 language:



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169 "Yes( ) No( )."

170 Section 3. The proposed amendment shall become valid as  
171 part of the Constitution of Alabama of 2022, when approved by  
172 a majority of the qualified electors voting thereon.

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