

HB496 INTRODUCED



1 HB496
2 2JW2BII-1
3 By Representatives Stubbs, Starnes, Ingram (Constitutional
4 Amendment)
5 RFD: Local Legislation
6 First Read: 01-Apr-25



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SYNOPSIS:

This bill would propose an amendment to the Constitution of Alabama of 2022, relating to Elmore County, to allow the county commission 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 allow the county commission 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:



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PROPOSED AMENDMENT

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

Part 2.

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

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

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

(3) VAPOR PRODUCT. Any noncombustible liquid or gel, regardless of the presence of nicotine therein, that is manufactured into a finished product for use in an electronic



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57 cigarette, electronic cigar, electronic cigarillo, electronic
58 pipe, vaping pen, hookah pen, or other similar device, unless
59 otherwise provided by general or local law. The term does not
60 include any product approved by the United States Food and
61 Drug Administration as a drug or medical device or defined as
62 "medical cannabis" in Section 20-2A-3, Code of Alabama 1975.

63 (b) The county commission may levy a county excise tax
64 in Elmore County at the rate of four and one-half percent of
65 the gross proceeds of the wholesale sale of vapor products,
66 alternative nicotine products, and tobacco products in the
67 county.

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

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

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

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

76 a. Seventy percent for public health and safety.

77 b. Thirty percent for county fire and rescue protection
78 purposes. These funds shall be distributed to the Elmore
79 County Firefighters Association for equal allocation to each
80 member county fire department. These funds shall be used at
81 the discretion of the individual department for fire
82 protection, fire prevention, and emergency medical services to
83 include, but not be limited to, fire or emergency medical
84 equipment, fire or emergency medical supplies, training,



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85 buildings, capital improvements, insurance, dues, and
86 professional services, unless otherwise prohibited by local
87 law.

88 Part 3.

89 (a) For the purposes of the assessment imposed by this
90 part, the following terms and phrases have the following
91 meanings:

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

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

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

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

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

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

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

111 (c) (1) This assessment shall be collected and
112 administered as provided by Part 2 of Article 14 of Chapter 26



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113 of Title 45, Code of Alabama 1975.

114 (2) Any property exempt pursuant to Section
115 45-26-141.09, Code of Alabama 1975, shall be exempt from the
116 assessment levied by this part.

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

119 b. For purposes of this subdivision, common ownership
120 shall mean ownership by:

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

122 2. The owner's spouse;

123 3. A family trust in which the owner is a trustor or
124 beneficiary; or

125 4. A family limited liability company or partnership in
126 which the owner is a member or partner.

127 (d) (1) The proceeds of this assessment shall be
128 distributed to the Enhance Elmore Fund.

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

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

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

139 Upon ratification of this constitutional amendment, the
140 Code Commissioner shall number and place this amendment as



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

END PROPOSED AMENDMENT

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

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

164 Proposed by Act ____."

165 This description shall be followed by the following
166 language:

167 "Yes() No()."

168 Section 3. The proposed amendment shall become valid as



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169 part of the Constitution of Alabama of 2022, when approved by
170 a majority of the qualified electors voting thereon.

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