

HB133 ENROLLED



1 HB133
2 QNXIV51-2
3 By Representative Estes (N & P)
4 RFD: Local Legislation
5 First Read: 13-Jan-26
6 PFD: 07-Jan-26



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1 Enrolled, An Act,

2 Relating to Lamar County; to amend Section 8 of Act
3 1977-38 (1977 Regular Session, p. 1449), to alter the
4 distribution of tax revenue from the one-cent privilege
5 license tax; and to make nonsubstantive, technical revisions
6 to update the existing code language to current style.

7 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

8 Section 1. Section 8 of Act 1977-38, 1977 Regular
9 Session (1977 Regular Session, p. 1449), is amended to read as
10 follows:

11 "(a) (1) The ~~state department~~ Department of revenue
12 Revenue shall may charge an amount or percentage of the total
13 collections, as may be agreed upon by the Lamar County
14 Commission, to Lamar County for collecting the special county
15 taxes levied ~~such amount or percentage of the total~~
16 ~~collections as may be agreed upon by the commission of~~
17 ~~revenue, and the Lamar County Commission, but~~ by this act.

18 (2) ~~such~~ The charge shall not in any event exceed five
19 percent of the total amount of special county taxes collected
20 hereunder within the county pursuant to this act.

21 (3) ~~Such~~ The charge for collecting the special taxes
22 for the county may be deducted each month from the special
23 sales and special use taxes collected before certifying the
24 amount of the proceeds ~~thereof~~ due Lamar County for that
25 month.

26 (4) The county commission ~~of revenue~~ shall pay into the
27 state treasury State Treasury all county taxes collected under
28 this act, ~~as such taxes are received by the department of~~



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revenue;.

(5) ~~and on~~ On or before the first day of each successive month, ~~commencing with the month following the month in which the department makes the first collections hereunder),~~ the commission shall certify to the ~~state~~ comptroller ~~Comptroller~~ the amount of the taxes collected under the provisions of this act and paid ~~by him~~ into the ~~state treasury~~ State Treasury for the benefit of Lamar County during the month immediately preceding the ~~making of such certificate~~ certification.

(6) ~~Provided, however, that before~~ Before certifying the amount of the taxes paid into the ~~state treasury~~ State Treasury for the benefit of the county during each month, the ~~commissioner~~ commission may deduct from the taxes collected in ~~said that~~ month the charges due the department for the collection of the taxes for the county.

(7) It shall be the duty of the ~~comptroller~~ Comptroller to issue his or her warrant each month payable to the Lamar County Commission in an amount equal to the amount ~~so~~ certified by the county commission ~~of revenue~~ as having been collected ~~for the use of~~ in the county.

(b) Upon receipt of the warrants from the ~~comptroller~~ Comptroller, the Lamar County Commission shall immediately distribute one-half of ~~such the~~ revenue to the custodian of the public school funds for the Lamar County Board of Education. The remaining one-half of the revenue ~~derived from such tax~~ shall be used by the county for road construction and maintenance, ~~one-fourth thereof in each~~



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57 ~~commissioner's district."~~

58 Section 2. This act shall become effective on October

59 1, 2026.



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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in and
was passed by the House 20-Jan-26.

John Treadwell
Clerk

Senate

22-Jan-26

Passed