

**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



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



29 ~~revenue;~~

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

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

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

50       (b) Upon receipt of the warrants from the  
51 ~~comptroller~~ Comptroller, the Lamar County Commission shall  
52 immediately distribute one-half of ~~such~~ the revenue to the  
53 custodian of the public school funds for the Lamar County  
54 Board of Education. The remaining one-half of the revenue  
55 ~~derived from such tax~~ shall be used by the county for road  
56 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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71 Speaker of the House of Representatives  
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76 President and Presiding Officer of the Senate  
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79 House of Representatives  
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81 I hereby certify that the within Act originated in and  
82 was passed by the House 20-Jan-26.

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84 John Treadwell  
85 Clerk  
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91 Senate 22-Jan-26 Passed  
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