

HB442 ENROLLED



1 HB442
2 YMVKBNN-2
3 By Representatives Baker, Hammett (N & P)
4 RFD: Local Legislation
5 First Read: 12-Feb-26



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1 Enrolled, An Act,

2
3 Relating to Escambia County; to amend Section
4 45-27-247.07, Code of Alabama 1975, to further provide for the
5 administration of the cigarette and beer tax; and to repeal
6 Act 575, 1953 Regular Session (Acts 1953, p. 818), relating to
7 the beer tax.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

9 Section 1. Section 45-27-247.07, Code of Alabama 1975,
10 is amended to read as follows:

11 "§45-27-247.07

12 (a) ~~The governing body of the county is hereby given~~
13 ~~the right, power, and authority to promulgate and may adopt~~
14 ~~rules and regulations governing the collection of the tax~~
15 ~~hereby imposed by this subpart, if it is necessary so to do in~~
16 ~~order to more effectually carry out the terms and provisions~~
17 ~~of this subpart, but it shall not have the right to alter or~~
18 ~~change the distribution of the tax as herein provided for.~~

19 (b) ~~The county governing body shall make available to~~
20 ~~supply the judge of probate with ample funds from the county~~
21 ~~general fund for the to purchase of stamps and other materials~~
22 ~~and or supplies needed by the judge of probate for carrying~~
23 ~~out necessary for the administration of this subpart, and.~~

24 (c) ~~The~~ The county governing body may employ ~~a person~~
25 ~~or persons at a salary or salaries and expenses of the person~~
26 ~~or persons so employed not to exceed the aggregate of four~~
27 ~~hundred fifty dollars (\$450) per month from the funds derived~~
28 ~~from this subpart~~ one or more individuals to act as inspector



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29 or inspectors and otherwise to assist the judge of probate in
30 the enforcement of this subpart~~7~~.

31 ~~(d) and the salary or salaries and expenses~~ Expenses
32 incurred pursuant to subsection (c), including salaries, shall
33 not exceed one thousand two hundred dollars (\$1,200) per month
34 and shall be paid from the county general fund. However, the
35 county general fund shall be reimbursed for all monies
36 expended in connection with the administration and enforcement
37 of this subpart as provided under Section 45-27-247.06."

38 Section 2. (a) The Escambia County Commission may
39 employ one or more individuals to act as inspector or
40 inspectors and otherwise to assist the judge of probate in the
41 enforcement of the county's beer tax.

42 (b) Expenses incurred pursuant to subsection (a),
43 including salaries shall not exceed five hundred dollars
44 (\$500) per month and shall be paid from the county general
45 fund. However, the county general fund shall be reimbursed for
46 all monies expended in connection with the administration and
47 enforcement of the beer tax as provided by general law.

48 Section 3. Act 575, 1953 Regular Session (Acts 1953, p.
49 818), relating to the Escambia County beer tax, is repealed.

50 Section 4. This act shall become effective on October
51 1, 2026.

