

HB442 INTRODUCED



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



1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

A BILL
TO BE ENTITLED
AN ACT

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

"§45-27-247.07

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

(b) The county governing body shall ~~make available to~~ supply the judge of probate with ample funds from the county general fund ~~for the to purchase of~~ stamps and other materials ~~and or~~ supplies ~~needed by the judge of probate for carrying~~



HB442 INTRODUCED

29 ~~out necessary for the administration of~~ this subpart, ~~and~~.

30 (c) the ~~The~~ county governing body may employ ~~a person~~
31 ~~or persons at a salary or salaries and expenses of the person~~
32 ~~or persons so employed not to exceed the aggregate of four~~
33 ~~hundred fifty dollars (\$450) per month from the funds derived~~
34 ~~from this subpart~~ one or more individuals to act as inspector
35 or inspectors and otherwise to assist the judge of probate in
36 the enforcement of this subpart.

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

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

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

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

56 Section 4. This act shall become effective on October



HB442 INTRODUCED

57 1, 2026.