

SB349 INTRODUCED



1 SB349
2 QNSZI41-1
3 By Senator Elliott
4 RFD: Local Legislation
5 First Read: 10-Mar-26



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A BILL
TO BE ENTITLED
AN ACT

Relating to Baldwin County; to amend Section 45-2-244.134, Code of Alabama 1975; to remove the requirement that rescue squads in the county must be members of a certain organization to receive a distribution of tobacco tax proceeds.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 45-2-244.134, Code of Alabama 1975, is amended to read as follows:

"§45-2-244.134

The proceeds from the tax authorized, less the amount or percentage of the actual cost of collection as may be agreed upon by the Commissioner of the Department of Revenue and the Baldwin County Commission, shall be distributed to the Baldwin County Commission to be allocated on an annual basis each fiscal year as follows:

(1) The first eighty thousand dollars (\$80,000) of the funds or portion received pursuant to this subpart shall be equally divided among the rescue squads authorized by the county commission. Each of the recipient rescue squads shall be a Baldwin County recognized quasi-public entity, as defined



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29 in Section 45-2-142.01, ~~and a member in good standing with the~~
30 ~~Alabama Association of Rescue Squads, Inc.~~ Notwithstanding the
31 foregoing, any rescue squad receiving ad valorem tax funds
32 pursuant to Section 45-2-242 shall be excluded from the
33 distribution in this section regardless of the other
34 requirements being met.

35 (2) The next forty thousand dollars (\$40,000) of the
36 funds or portion received pursuant to this subpart shall be
37 distributed to the office of the District Attorney of Baldwin
38 County for the creation and maintenance of a sexual assault
39 nurse examiner program.

40 (3) The remainder of the funds received pursuant to
41 this subpart shall be distributed to the office of the
42 District Attorney of Baldwin County."

43 Section 2. This act shall become effective on October
44 1, 2026.