

1 HB643
2 130320-1
3 By Representative DeMarco (N & P)
4 RFD: Jefferson County Legislation
5 First Read: 24-MAY-11

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Jefferson County; to amend Section 10 of
14 Act 662 of the 1951 Regular Session (Acts 1951, p. 1132),
15 which levies a beer and malt beverages tax; to provide that
16 the proceeds from the tax shall be paid to the county general
17 fund, except to the extent that the proceeds are pledged to
18 debt repayment or the contractual obligations of the county.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. Section 10 of Act 662 of the 1951 Regular
21 Session (Acts 1951, p. 1132), is amended to read as follows:

22 "Section 10. Each distributor or seller of malt or
23 brewed beverages is entitled to a discount of two percent (2%)
24 of the total license tax levied under the provisions of this
25 Act and due from said distributor or seller. Each distributor
26 or seller of malt or brewed beverages shall, at the time of
27 paying the license tax levied hereunder, deduct therefrom a

1 sum equal to two percent (2%) of the total license tax due by
2 said distributor or seller. Payment by said distributor or
3 seller to the Probate Judge of the county of ninety-eight
4 percent (98%) of the license tax levied under the provisions
5 of this Act shall constitute full payment. Any distributor or
6 seller who is delinquent in the payment of said tax shall not
7 be entitled to the discount herein provided. The license tax
8 required to be paid by this Act shall be paid into the general
9 treasury of the county as received and collected and expended
10 for county public purposes and in the manner as the governing
11 body of the county shall determine, except to the extent that
12 the proceeds are pledged to debt repayment or the contractual
13 obligations of the county. ~~to the Probate Judge of the county~~
14 ~~and shall, by him, be distributed as follows: One-half of one~~
15 ~~per cent of said net tax collected first shall be paid to the~~
16 ~~Probate Judge to be paid by him into the general treasury of~~
17 ~~the county for the collection and distribution of said tax,~~
18 ~~one and one-half per cent of said net tax collected shall then~~
19 ~~be paid to the License Inspector for the enforcement of the~~
20 ~~provisions of this Act and shall be paid by the License~~
21 ~~Inspector to the general treasury of the county. The remainder~~
22 ~~of said tax, after first deducting the two per cent as above~~
23 ~~provided, shall be distributed as follows: Two-eighths of the~~
24 ~~proceeds of said tax shall be paid to the County Board of~~
25 ~~Education to be used for the payment of salaries of public~~
26 ~~school teachers and three-eighths of the proceeds of said tax~~
27 ~~shall be paid into the general treasury of the county, and~~

1 ~~three-eighths of said proceeds shall be prorated and~~
2 ~~distributed to the municipalities within the county upon the~~
3 ~~basis of their respective populations, according to the~~
4 ~~Federal Census, at the time distribution is made."~~

5 Section 2. This act shall become effective on the
6 first day of the third month following its passage and
7 approval by the Governor, or its otherwise becoming law.