BLOUNT COUNTY COMMISSION
220 SECOND AVENUE EAST, SUITE 106
ONEONTA, AL 35121

BLOUNT COUNTY COMMISSION

RESOLUTION NO. 2024-07-01

DUE DATE AND ASSESSMENT OF INTEREST ON TAX DELINQUENCY – VAPOR PRODUCTS, VAPING DEVICES, & ALTERNATIVE NICOTINE PRODUCTS (IN RE: 2024-HB388)

BE IT RESOLVED by the Blount County Commission (herein called the "Commission") of **BLOUNT COUNTY, ALABAMA** (herein called the "County"), as follows:

Section 1. Findings. The Commission has ascertained and does hereby determine and declare as follows:

(a) pursuant to, without limitation, 2024 Legislature of the State of Alabama, H.B. 388 relating to Blount County Alabama, as of October 1, 2024, there is levied an excise tax of 3% on gross proceeds of sales of vaping devices, vapor products, or alternative nicotine products sold, delivered, used, or otherwise consumed; and

(b) pursuant to, without limitation, §11-3-11.3(g) Code of Alabama, "Any self-administered county governing body, . . . , may elect, by the adoption of . . . resolution, to assess interest on any tax delinquency."; and

(c) the Commission deems it necessary, desirable and in the public interest that the due date for the remittance of said excise tax shall be the 20th day of the month following any tax period; and

(d) H.B. 388 establishes civil penalties in the amount of not less than $250 for any person, firm, corporation, club, or association and for each act in violation of the requirements of said legislation;

Section 2. Authorization of Interest on Delinquencies. The Commission hereby authorizes and approves an interest rate, computed in accordance with §40-1-44 Code of Alabama, of One Percent (1%) per month (i.e. 12% Annual Rate) to be applied to delinquencies relating to or resulting from the failure to timely remit excise taxes as a required by law (i.e. HB388) on every person, firm, or corporation that sells delivers, uses, or otherwise consumes vapor products, vaping devices, and alternative nicotine products and fails to remit such taxes timely.

Section 3. Authorization of Interest on Refunds. The Commission hereby authorizes and approves an interest rate, computed in accordance with §40-1-44 Code of Alabama, of One Percent (1%) per month (i.e. 12% Annual Rate) to be applied to refunds by the County relating to or resulting from errors or over payments of excise taxes collected pursuant to law (i.e. H.B.388).

JUDGE CHRIS GREEN CHAIRMAN | ALLEN ARMSTRONG DISTRICT ONE | CHAD TRAMMELL DISTRICT TWO | BRADLEY HARVEY DISTRICT THREE | NICK WASHBURN DISTRICT FOUR | MARK STATON ADMINISTRATOR

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Section 4. Authorization of Remittance Due Date. The Commission hereby authorizes and approves a due date to be applied to all remittances of excise taxes as required by law (i.e. HB388) on every subject person, firm, or corporation that sells delivers, uses, or otherwise consumes vapor products, vaping devices, and alternative nicotine products in the County with said date for the remittance of said excise tax to be the 20th day of the month following any tax period.

Section 5. Fulfillment of Legislative Requirements. The Commission Chairman of the County and the County Administrator of the County, or either of them, are each hereby authorized and directed to do all things necessary and to act in accordance with the requirements of the law (i.e. H.B.388) and to execute such other documents or certificates necessary in order to carry out and to properly collect the taxes so levied (i.e.3%) and the civil penalties (i.e. $250/each act) for any dealer, storer, or distributor engaged in or continuing in business in Blount County and that fails or refuses to add to the sales price and collect from the purchaser the amount due, to refund or offer to refund all or any part of the amount collected or absorbed, or advertised, directly or indirectly, the tax or any portion thereof as required by law.

Section 8. Severability and Conflicts. The provisions of this Resolution are severable. If any provision, section or portion is held by a court of competent jurisdiction to be invalid or unconstitutional, it shall not affect the validity or constitutionality of the remaining provisions. All resolutions or parts of resolutions in conflict with the provision contained herein are hereby repealed to the extent of said conflict.

APPROVED AND ADOPTED this the 9th day of July 2024.

Commission Chairman

County Administrator

CERTIFICATE OF THE COUNTY ADMINISTRATOR OF BLOUNT COUNTY

I, Mark Staton, do hereby certify that I am the duly appointed, qualified and acting County Administrator of Blount County, a political subdivision of the State of Alabama (the "County"), and that I am duly authorized to make certified copies of the records of the County. I do further certify that the resolution attached hereto was duly adopted at a meeting of the governing body of the County duly held on July 9, 2024, and that such resolution has not been repealed, revoked, amended or changed and is in full force and effect.

IN WITNESS WHEREOF, this certificate has been executed on behalf of the County by the undersigned officer.

Dated: 7-9, 2024.

County Administrator

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