

# HB388 INTRODUCED



1 HB388  
2 RZITYNN-1  
3 By Representatives Standridge, Shedd (N & P)  
4 RFD: Local Legislation  
5 First Read: 02-Apr-24



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A BILL  
TO BE ENTITLED  
AN ACT

Relating to Blount County; to levy county excise taxes on vapor products, vaping devices, and alternative nicotine products; to provide for civil penalties for violation of this act; and to provide for the collection and distribution of the proceeds from these taxes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) For the purposes of the tax imposed by this act, the following terms and phrases have the following meanings:

(1) ALTERNATIVE NICOTINE PRODUCT. Any product that consists of or contains nicotine that can be ingested into the body by chewing, smoking, absorbing, dissolving, inhaling, snorting, sniffing, or by any other means. The term does not include a tobacco product, vapor product, or any product that has been approved by the United States Food and Drug Administration for sale as a tobacco cessation product or for other medical purposes and that is being marketed and sold solely for that purpose.

(2) VAPING DEVICE. An electronic device that uses a battery and heating element in combination with a vapor



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29 product to produce a vapor that delivers the product to the  
30 individual inhaling from the device to simulate smoking, and  
31 includes, but is not limited to, products that may be offered  
32 to, purchased by, or marketed to consumers, as an electronic  
33 cigarette, electronic cigar, electronic cigarillo, electronic  
34 pipe, electronic hookah, vape pen, vape tool, or any variation  
35 of these terms.

36 (3) VAPOR PRODUCT. Any noncombustible liquid or gel,  
37 regardless of the presence of nicotine therein, that is  
38 manufactured into a finished product for use in an electronic  
39 cigarette, electronic cigar, electronic cigarillo, electronic  
40 pipe, vaping pen, hookah pen, or other similar device, unless  
41 otherwise provided by general or local law. The term does not  
42 include any product approved by the United States Food and  
43 Drug Administration as a drug or medical device or defined as  
44 "medical cannabis" in Section 20-2A-3, Code of Alabama 1975.

45 (b) There is levied a county excise tax in Blount  
46 County on every person, firm, or corporation that sells,  
47 delivers, uses, or otherwise consumes vaping devices, vapor  
48 products or alternative nicotine products in the county. There  
49 shall be a tax on the gross proceeds of the sales of these  
50 products when sold at retail in this county at the rate of  
51 three percent of the gross proceeds of the sales. The proceeds  
52 of the tax levied pursuant to this section shall be used  
53 exclusively for school resource officers, drug task force  
54 officers, patrol cars, or other related equipment deemed  
55 necessary by the county sheriff's department, and subject to  
56 approval by the county commission.



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57 (c) It shall be unlawful for any dealer, storer, or  
58 distributor engaged in or continuing in business in Blount  
59 County for which the tax is levied to fail or refuse to add to  
60 the sales price and collect from the purchaser the amount due  
61 on account of the tax herein provided, to refund or offer to  
62 refund all or any part of the amount collected or absorbed, or  
63 advertise, directly or indirectly, the absorption of the tax  
64 or any portion thereof. Any person, firm, corporation, club,  
65 or association violating this section shall be subject to a  
66 civil penalty of not less than two hundred fifty dollars  
67 (\$250). Each act in violation of this section shall constitute  
68 a separate offense. The proceeds of any fine collected  
69 pursuant to this subsection shall be deposited into the  
70 General Fund of Blount County to assist in funding the School  
71 Resource Officer Program.

72 Section 2. This act shall become effective on October  
73 1, 2024.