

EXECUTIVE ORDER No. 5

WHEREAS, the Legislature of the State of Alabama, at its Regular Session in 1951, passed Act No. 550 and same was approved by the Governor on August 8, 1951, said Act providing that the Governor may by Executive Order authorize the State Department of Revenue to provide by proper rules and regulations for the allowance of a discount not to exceed five per cent of the first One Hundred Dollars (\$100.00) of sales taxes levied by Article 10, Title 51, Code of Alabama 1940, and two per cent of the sales taxes thereby levied over One Hundred Dollars (\$100.00) and due and payable to the State by any person licensed under the provisions thereof; provided, however, that no discount shall be authorized or allowed upon any sales taxes which are not paid before delinquency as in said Article provided:

NOW, THEREFORE, I, Gordon Persons, Governor of the State of Alabama, do hereby authorize and empower the Department of Revenue to provide by proper rules and regulations for the allowance of such discount not to exceed five per cent of the first One Hundred Dollars (\$100.00) of taxes levied and two per cent of the taxes levied over One Hundred Dollars, due and payable to the State under the provisions of Article 10, Title 51, Code of Alabama 1940; provided, however, this order is not to be construed to have effect on sales taxes levied on sales made prior to October 1, 1951, which taxes shall be discounted in accordance with rules and regulations in effect at the time of said sales; and provided further, that no discount shall be authorized and allowed by said Department upon any taxes which are not paid before delinquency.

DONE at the Capitol, Montgomery, Alabama, this the 1st day of October, 1951.

/s/ Gordon Persons  
GOVERNOR

ATTEST:

/s/ Mrs. Agnes Baggett  
Secretary of State