

1 HB331
2 155348-9
3 By Representative Wallace (N & P)
4 RFD: Local Legislation
5 First Read: 21-JAN-14

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ENROLLED, An Act,

Relating to Chilton County; to authorize the county commission to levy an additional one cent sales tax which shall be used exclusively for the construction, maintenance, and operation of a hospital in Chilton County; to provide for an expiration date for the tax; and to provide for a referendum and subsequent referendums.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. This act shall only apply to Chilton County.

Section 2. As used in this act, state sales tax means the tax imposed by the state sales and use tax statutes, including, but not limited to, Sections 40-23-1, 40-23-2, 40-23-3, and 40-23-4, Code of Alabama 1975.

Section 3. (a) (1) The Chilton County Commission is authorized to levy an additional sales and use tax of one cent (\$.01) against gross sales or gross receipts which shall be used exclusively for the construction, maintenance, and operation of a hospital in Chilton County.

(2) If approved, the tax authorized pursuant to this act shall expire four years from the date the indebtedness issued or incurred for the purpose of providing funds to pay the costs of construction, maintenance, and operation of a hospital has been paid and retired.

1 (b) The proceeds of all sales that are presently
2 exempt under the state sales and use tax statutes are exempt
3 from the tax authorized by this act.

4 Section 4. The tax authorized by this act, except as
5 otherwise provided, shall be due and payable to the Director
6 of Revenue or any other county officer or employee charged
7 with the duty of collecting county licenses or privilege
8 taxes, on or before the 20th day of each month next succeeding
9 the month in which the tax accrues. On or before the last day
10 of each month after the ratification date of the taxes, every
11 person upon whom the tax is authorized by this act shall
12 provide to the director on a form prescribed by the director,
13 a true and correct statement showing the gross proceeds of the
14 business subject to the tax for the then preceding month,
15 together with such other information as the director may
16 require. When making the monthly report, the taxpayer shall
17 compute and pay to the director the amount of taxes shown to
18 be due; provided, however, any person subject to the tax who
19 conducts any business on a credit basis may defer reporting
20 and paying the tax until after the person has received payment
21 for the items, articles, or accommodations furnished. In the
22 event the taxpayer so defers reporting and paying any taxes,
23 he or she shall thereafter include in each monthly report all
24 credit collections made during the then preceding month and
25 shall pay the amount of taxes computed thereon at the time of

1 filing the report. Every person engaged or continuing in any
2 business subject to the any tax authorized by this act shall
3 keep suitable records of the gross proceeds of the business
4 and such other books or accounts as may be necessary to
5 determine the amount of tax for which he or she is liable. The
6 records shall be kept and preserved for a period of five years
7 and shall be open for examination at any time by the director
8 or by any duly authorized agent, deputy, or employees of the
9 director. Any person who fails to pay the tax authorized by
10 this act within the time required by this act shall pay in
11 addition to the tax a penalty of 10 percent of the amount of
12 tax due, together with interest thereon at the rate of
13 one-half of one percent per month or fraction thereof from the
14 date on which the tax became due and payable, to be assessed
15 and collected as a part of the tax. The director may waive or
16 remit the penalty or any portion thereof.

17 Section 5. The tax shall expire on a date not later
18 than four years after payment of bonds or warrants, or both,
19 issued for the financing for the construction of a hospital as
20 certified by the county commission. Upon certification, the
21 tax authorized pursuant to this act shall terminate and this
22 act and the tax shall automatically become null and void.

23 Section 6. (a) This act shall become operative only
24 if approved by a majority of the qualified electors of Chilton
25 County who vote in an election to be called by special

1 referendum before or on the day of the 2014 primary election.
2 The notice of the election shall be given by the judge of
3 probate, and the election shall be held, conducted, and the
4 results canvassed in the manner as other county elections. The
5 question shall be:

6 "Do you favor the adoption of Act _____ of the 2014
7 Regular Session of the Alabama Legislature which authorizes
8 the County Commission of Chilton County to levy an additional
9 one cent (\$.01) sales tax which shall be used exclusively for
10 the construction and maintenance of a hospital in Chilton
11 County; and which shall expire on a date not later than four
12 years after payment of bonds or warrants, or both, issued for
13 the financing for the construction of a hospital as certified
14 by the county commission? Yes () No ()."

15 (b) The county or the Chilton County Hospital
16 Authority shall pay any costs and expenses not otherwise
17 reimbursed by a governmental agency which are incidental to
18 the election. If a majority of the votes cast in the election
19 are "Yes," this act shall become operative at such time as the
20 Chilton County Commission deems appropriate. If the majority
21 of the votes are "No," this act shall be repealed and shall
22 have no further effect. The Judge of Probate of Chilton County
23 shall certify the results of the election to the Secretary of
24 State.

1 (c) (1) In the event a majority of voters
2 participating in the referendum approve the tax authorized by
3 this act, the Chilton County Commission shall within 30 days
4 after the certification of the vote adopt a resolution to levy
5 the additional tax.

6 (2) If a majority of the electors voting in the
7 election vote "No," a subsequent election may be held at any
8 time; provided, that a period of not less than two years shall
9 elapse between the dates of the elections.

10 If a majority of the electors voting in the election
11 vote "No," the county commission may submit the question to
12 the electors in a subsequent election provided that not less
13 than two years have elapsed between the dates of the
14 elections.

15 Section 7. This act shall become effective
16 immediately following its passage and approval by the
17 Governor, or its otherwise becoming law.

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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 30-JAN-14.

Jeff Woodard
Clerk

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Senate
House
Senate

18-FEB-14

06-MAR-14

06-MAR-14

Amended and Passed
Passed, as amended
by Conference Com-
mittee Report
Passed, as amended
by Conference Com-
mittee Report