

1 HB164  
2 197241-1  
3 By Representatives Martin, Weaver and Oliver (N & P)  
4 RFD: Local Legislation  
5 First Read: 19-MAR-19

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 Relating to Chilton County; to authorize the levy of  
14 additional sales and use taxes to be used for the  
15 construction, maintenance and operation of hospital facilities  
16 in Chilton County; to provide for certain matters relating to  
17 the administration, collection and enforcement of such taxes;  
18 to provide for the effective date and termination of such  
19 taxes; to provide that such taxes may not be abated pursuant  
20 to Chapter 9B of Title 40 or otherwise; to authorize the  
21 pledge of such taxes by Chilton County or a public corporation  
22 acting as its agent to secure indebtedness issued for the  
23 purposes for which the taxes are authorized; to provide and  
24 confirm that this act is intended to be retroactive and  
25 curative; to provide that the authority for levying and  
26 collecting the taxes authorized by this act be approved and  
27 confirmed as of August 1, 2014; to provide that if the

1 governing body of the County adopts an authorizing resolution  
2 after the effective date of this act, the taxes levied  
3 pursuant to this act and the authorizing resolution shall be  
4 effective as of August 1, 2014 and shall remain in effect from  
5 August 1, 2014 until the levy and imposition of such taxes is  
6 terminated in accordance with the terms and conditions of this  
7 act, and all actions taken by the County in authorizing,  
8 adopting, assessing, collecting, or enforcing such taxes prior  
9 to the adoption of such authorizing resolution shall be  
10 ratified, approved, validated and confirmed, subject to the  
11 provisions of this act regarding a credit against the amount  
12 of such taxes; to provide that the collection of taxes  
13 pursuant to Act No. 2014-162 or Act No. 2014-422 is ratified  
14 and confirmed, but if the County adopts an authorizing  
15 resolution after the effective date of this act, any authority  
16 for such taxes that existed pursuant to Act No. 2014-162 or  
17 Act No. 2014-422 shall terminate; to provide that to the  
18 extent any amount of taxes authorized by this act was paid by  
19 a person prior to the adoption of an authorizing resolution by  
20 the County, such amount shall be deemed to be legally levied  
21 and paid and shall be deemed to be a credit against the amount  
22 of taxes levied pursuant to this act; to provide that any  
23 prior designation of The Chilton County Health Care Authority  
24 as the agent of the County to receive and apply the taxes  
25 herein authorized is deemed confirmed and shall remain in  
26 effect; to provide that any pledge or assignment of the taxes  
27 herein authorized made by The Chilton County Health Authority

1 prior to the adoption of this act shall remain in effect; and  
2 to provide that the provisions of this act are severable.

3 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

6 Section 2. (a) The following words, terms and  
7 phrases where used in this act shall have the following  
8 respective meanings except where the context clearly indicates  
9 a different meaning:

10 (1) "Authorizing Resolution" means a resolution  
11 adopted by the governing body of the County pursuant to  
12 Section 11 of this act authorizing and confirming the levy of  
13 the taxes authorized by this act.

14 (2) "Code" means the Code of Alabama 1975, as  
15 amended.

16 (3) "Commissioner" means the Commissioner of Revenue  
17 of the State.

18 (4) "County" means Chilton County in the State.

19 (5) "Public Hospital Corporation" means The Chilton  
20 County Health Care Authority, or any successor thereto, or any  
21 other public corporation heretofore or hereafter organized for  
22 hospital purposes in the County under any general law  
23 heretofore or hereafter enacted by the legislature.

24 (6) "State" means the State of Alabama.

25 (7) "State Department of Revenue" means the  
26 Department of Revenue of the State.

1           (8) "State sales tax" means the tax or taxes imposed  
2 by the State sales tax statutes.

3           (9) "State sales tax statutes" means Division 1 of  
4 Article 1 of Chapter 23 of Title 40 of the Code, including all  
5 other statutes of the State which expressly set forth any  
6 exemptions from the computation of the taxes levied in  
7 Division 1 and all other statutes which expressly apply to, or  
8 purport to affect, the administration of Division 1 and the  
9 incidence and collection of the taxes imposed therein.

10          (10) "State use tax" means the tax or taxes imposed  
11 by the State use tax statutes.

12          (11) "State use tax statutes" means Article 2 of  
13 Chapter 23 of Title 40 of the Code, including all other  
14 statutes of the State which expressly set forth any exemptions  
15 from the computation of the tax levied in Article 2 and all  
16 other statutes of the State which expressly apply to, or  
17 purport to affect, the administration of Article 2 and the  
18 incidence and collection of the taxes imposed therein.

19          (b) Except where another meaning is clearly  
20 indicated by the context, all definitions set forth in the  
21 State sales tax statutes and the State use tax statutes shall  
22 be effective as definitions of the words, terms, and phrases  
23 used in this act. All words, terms, and phrases used herein,  
24 other than those hereinabove specifically defined, shall have  
25 the respective meanings ascribed to them in the State sales  
26 tax statutes and the State use tax statutes and shall have the  
27 same scope and effect that the same words, terms, and phrases

1 have where used in the State sales tax statutes and the State  
2 use tax statutes.

3 Section 3. (a) The governing body of the County is  
4 authorized to levy and impose in the County, in addition to  
5 all other taxes of every kind now imposed by law, and to  
6 collect as herein provided, a privilege or license tax against  
7 the person on account of the business activities and in the  
8 amount to be determined by the application of rates against  
9 gross sales, or gross receipts, as the case may be, as  
10 follows:

11 (1) Upon every person, firm, or corporation,  
12 (including the State of Alabama, the University of Alabama,  
13 Auburn University and all other institutions of higher  
14 learning in the State, whether such institutions be  
15 denominational, state, county, or municipal institutions, and  
16 any association or other agency or instrumentality of such  
17 institutions) engaged, or continuing within the County in the  
18 business of selling at retail any tangible personal property  
19 whatsoever, including merchandise and commodities of every  
20 kind and character, (not including, however, bonds or other  
21 evidences of debts or stocks, nor sales of material and  
22 supplies to any person for use in fulfilling a contract for  
23 the painting, repair, or reconditioning of vessels, barges,  
24 ships, and other watercraft, and commercial fishing vessels of  
25 over five tons displacement as registered with the U.S. Coast  
26 Guard and licensed by the State of Alabama Department of  
27 Conservation and Natural Resources), an amount equal to one

1 percent of the gross proceeds of sales of the business except  
2 where a different amount is expressly provided herein.

3 Provided, however, that any person engaging or continuing in  
4 business as a retailer and wholesaler or jobber shall pay the  
5 tax required on the gross proceeds of retail sales of the  
6 business at the rates specified, when his or her books are  
7 kept so as to show separately the gross proceeds of sales of  
8 each business, and when his or her books are not so kept he or  
9 she shall pay the tax as retailer on the gross sales of the  
10 business.

11 Where any used part including tires of an automotive  
12 vehicle or a truck trailer, semitrailer, or house trailer is  
13 taken in trade, or in a series of trades, as a credit or part  
14 payment on the sale of a new or rebuilt part or tire, the tax  
15 levied herein shall be paid on the net difference, that is,  
16 the price of the new or used part or tire sold less the credit  
17 for the used part or tire taken in trade, provided, however,  
18 this provision shall not be construed to include batteries.

19 (2) Upon every person, firm, or corporation engaged,  
20 or continuing within the County, in the business of conducting  
21 or operating places of amusement or entertainment, billiard  
22 and pool rooms, bowling alleys, amusement devices, musical  
23 devices, theaters, opera houses, moving picture shows,  
24 vaudevilles, amusement parks, athletic contests, including  
25 wrestling matches, prize fights, boxing and wrestling  
26 exhibitions, football and baseball games, (including athletic  
27 contests, conducted by or under the auspices of any

1 educational institution within the County, or any athletic  
2 association thereof, or other association whether the  
3 institution or association be a denominational, a state, or  
4 county, or a municipal institution or association or a state,  
5 county, or city school, or other institution, association or  
6 school), skating rinks, race tracks, golf courses, or any  
7 other place at which any exhibition, display, amusement or  
8 entertainment is offered to the public or place or places  
9 where an admission fee is charged, including public bathing  
10 places, public dance halls of every kind and description  
11 within the County, an amount equal to one percent of the gross  
12 receipts of any such business. Provided, however,  
13 notwithstanding any language to the contrary in the prior  
14 portion of this subdivision, the tax provisions so specified  
15 shall not apply to any athletic event conducted by a public or  
16 nonpublic primary or secondary school or any athletic event  
17 conducted by or under the auspices of the Alabama High School  
18 Athletic Association. The tax amount which would have been  
19 collected pursuant to this subdivision shall continue to be  
20 collected by the public or nonpublic primary or secondary  
21 school, but shall be retained by the school which collected it  
22 and shall be used by the school for school purposes.

23 (3) Upon every person, firm, or corporation engaged  
24 or continuing within the County in the business of selling at  
25 retail machines used in mining, quarrying, compounding,  
26 processing, and manufacturing of tangible personal property,  
27 an amount equal to one-half percent of the gross proceeds of



1 the sale of such machines. The term "machines," as herein  
2 used, shall include machinery which is used for mining,  
3 quarrying, compounding, processing, or manufacturing tangible  
4 personal property, and the parts of the machines, attachments,  
5 and replacements therefor, which are made or manufactured for  
6 use on or in the operation of the machines and which are  
7 necessary to the operation of such machines and are  
8 customarily so used.

9 (4) Upon every person, firm, or corporation engaged  
10 or continuing within the County in the business of selling at  
11 retail any automotive vehicle or truck trailer, semitrailer,  
12 or house trailer, or mobile home set-up materials and supplies  
13 including but not limited to steps, blocks, anchoring, cable  
14 pipes, and any other materials pertaining thereto an amount  
15 equal to one-half percent of the gross proceeds of sale of the  
16 automotive vehicle or truck trailer, semitrailer, or house  
17 trailer, or mobile home set-up materials and supplies;  
18 provided, however, where a person subject to the tax provided  
19 for in this subdivision withdraws from his or her stock in  
20 trade any automotive vehicle or truck trailer, semitrailer, or  
21 house trailer for use by him or her or by his or her employee  
22 or agent in the operation of the business, there shall be  
23 paid, in lieu of the tax levied herein, a fee of five dollars  
24 (\$5) per year or part thereof during which such automotive  
25 vehicle, truck trailer, semitrailer, or house trailer shall  
26 remain the property of such person. Each year or part thereof  
27 shall begin with the day or anniversary date, as the case may

1 be, of such withdrawal and shall run for the 12 succeeding  
2 months or part thereof during which such automotive vehicle,  
3 truck trailer, semitrailer, or house trailer shall remain the  
4 property of such person.

5 Where any used automotive vehicle or truck trailer,  
6 semitrailer, or house trailer is taken in trade or in a series  
7 of trades, as a credit or part payment on the sale of a new or  
8 used vehicle, the tax levied herein shall be paid on the net  
9 difference, that is, the price of the new or used vehicle sold  
10 less the credit for the used vehicle taken in trade.

11 (5) Upon every person, firm, or corporation engaged  
12 or continuing within the County in the business of selling  
13 through coin-operated dispensing machines, food and food  
14 products for human consumption, not including beverages other  
15 than coffee, milk, milk products, and substitutes therefor,  
16 there is levied a tax equal to one percent of the cost of the  
17 food, food products, and beverages sold through the machines,  
18 which cost for the purpose of this subdivision shall be the  
19 gross proceeds of sales of the business.

20 (6) Upon every person, firm or corporation engaged  
21 or continuing within the County in the business of selling at  
22 retail any machine, machinery or equipment which is used in  
23 planting, cultivating and harvesting farm products, or used in  
24 connection with the production of agricultural produce or  
25 products, livestock or poultry on farms, and the parts of such  
26 machines, machinery or equipment, attachments and replacements  
27 therefor which are made or manufactured for use on or in the

1 operation of such machine, machinery or equipment, and which  
2 are necessary to and customarily used in the operation of such  
3 machine, machinery or equipment, an amount equal to one-half  
4 percent of the gross proceeds of the sale thereof; provided,  
5 that the one-half percent rate herein prescribed with respect  
6 to parts, attachments and replacements shall not apply to any  
7 automotive vehicle or trailer designed primarily for public  
8 highway use, except farm trailers used primarily in the  
9 production and harvesting of agricultural commodities.

10 Where any used machine, machinery or equipment which  
11 is used in planting, cultivating and harvesting farm products,  
12 or used in connection with the production of agricultural  
13 produce or products, livestock and poultry on farms is taken  
14 in trade or in a series of trades as a credit or part payment  
15 on a sale of a new or used machine, machinery or equipment,  
16 the tax levied herein shall be paid on the net difference,  
17 that is, the price of the new or used machine, machinery or  
18 equipment sold, less the credit for the used machine,  
19 machinery or equipment taken in trade.

20 (b) There are exempted, however, from this section  
21 and from the computation of the amount of the tax authorized  
22 to be imposed in this section, the gross receipts of any  
23 business and the gross proceeds of all sales which are  
24 presently exempted under the State sales tax statutes from the  
25 computation of the amount of the State sales tax.

26 Section 4. (a) The governing body of the County is  
27 hereby authorized to levy and impose excise taxes on the

1 storage, use or other consumption of property in the County as  
2 hereinafter provided in this section:

3 (1) On the storage, use or other consumption in the  
4 County of tangible personal property, not including, however,  
5 materials and supplies bought for use in fulfilling a contract  
6 for the painting, repairing or reconditioning of vessels,  
7 barges, ships, other watercraft and commercial fishing vessels  
8 of over five tons load displacement as registered with the  
9 U.S. Coast Guard and licensed by the State of Alabama  
10 Department of Conservation and Natural Resources, purchased at  
11 retail on or after the effective date of such tax, for  
12 storage, use or other consumption in the County at the rate of  
13 one percent of the sales price of such property or the amount  
14 of tax collected by the seller, whichever is greater, except  
15 as provided in subdivisions (2), (3) and (4) of this  
16 subsection.

17 (2) On the storage, use or other consumption in the  
18 County of any machines used in mining, quarrying, compounding,  
19 processing and manufacturing of tangible personal property,  
20 purchased at retail on or after the effective date of such  
21 tax, at the rate of one-half percent of the sales price of any  
22 such machine or the amount of tax collected by the seller,  
23 whichever is greater; provided, that the term "machine," as  
24 herein used, shall include machinery which is used for mining,  
25 quarrying, compounding, processing, or manufacturing tangible  
26 personal property, and the parts of such machines, attachments  
27 and replacements therefor, which are made or manufactured for

1 use on or in the operation of such machines and which are  
2 necessary to the operation of such machines and are  
3 customarily so used.

4 (3) On the storage, use or other consumption in the  
5 County of any automotive vehicle or truck trailer, semitrailer  
6 or house trailer, and mobile home set-up materials and  
7 supplies including but not limited to steps, blocks,  
8 anchoring, cable pipes and any other materials pertaining  
9 thereto, purchased at retail on or after the effective date of  
10 such tax, for storage, use or other consumption in the County  
11 at the rate of one-half percent of the sales price of such  
12 automotive vehicle, truck trailer, semitrailer or house  
13 trailer, and mobile home set-up materials and supplies as  
14 specified above, or the amount of tax collected by the seller,  
15 whichever is greater. Where any used automotive vehicle or  
16 truck trailer, semitrailer or house trailer is taken in trade,  
17 or in a series of trades, as a credit or part payment on the  
18 sale of a new or used vehicle, the tax levied herein shall be  
19 paid on the net difference, that is, the price of the new or  
20 used vehicle sold less the credit for the used vehicle taken  
21 in trade.

22 (4) On the storage, use or other consumption in the  
23 County of any machine, machinery, or equipment which is used  
24 in planting, cultivating and harvesting farm products, or used  
25 in connection with the production of agricultural produce or  
26 products, livestock or poultry, or farms, and the parts of  
27 such machines, machinery or equipment, attachments and

1 replacements therefor which are made or manufactured for use  
2 on or in the operation of such machine, machinery or  
3 equipment, and which are necessary to and customarily used in  
4 the operation of such machine, machinery or equipment, which  
5 is purchased at retail after the effective date of the tax,  
6 for storage, use or other consumption in the County, at the  
7 rate of one-half percent of the sales price of such property  
8 or the amount of tax collected by the seller, whichever is  
9 greater. Provided, however, that the one-half percent rate  
10 herein prescribed with respect to parts, attachments and  
11 replacements shall not apply to any automotive vehicle or  
12 trailer designed primarily for public highway use except farm  
13 trailers used primarily in the production and harvesting of  
14 agricultural commodities.

15 (b) There are exempted from the provisions of this  
16 section, and from the taxes authorized to be imposed by this  
17 section, the storage, use, or other consumption of property  
18 the storage, use, or other consumption of which is presently  
19 exempted under the State use tax statutes from the State use  
20 tax. Subject to those exemptions, every person storing or  
21 using or otherwise consuming in the County tangible personal  
22 property purchased at retail on or after the effective date of  
23 any such taxes imposed pursuant to the authorization contained  
24 in this section shall be liable for the taxes so imposed, and  
25 the liability shall not be extinguished until the tax has been  
26 paid by such person; provided, however, that a receipt from a  
27 retailer maintaining a place of business in the County given

1 to the purchaser or other receipt or documentation regarding  
2 payment of tax permitted under applicable rules and  
3 regulations, shall be sufficient to relieve the purchaser from  
4 further liability for tax to which such receipt or  
5 documentation may refer.

6 Section 5. Each person engaging or continuing within  
7 the County in a business subject to the sales tax authorized  
8 to be levied in Section 3 shall add to the sales price and  
9 collect from the purchaser the amount due by the taxpayer on  
10 account of the tax. It shall be unlawful for any person  
11 subject to the sales tax authorized to be levied in Section 3  
12 to fail or refuse to add to the sales price and to collect  
13 from the purchaser the amount herein required to be so added  
14 to the sales price and collected from the purchaser, and it  
15 shall likewise be unlawful for any person subject to the tax  
16 to refund or offer to refund all or any part of the amount so  
17 collected or to absorb or advertise directly or indirectly the  
18 absorption or refund of the tax or any portion thereof.

19 Section 6. (a) The governing body of the County  
20 shall administer and collect the taxes herein authorized to be  
21 levied and collected, or shall cause such taxes to be  
22 administered and collected by the State Department of Revenue  
23 or a private collection agency at the same time and in the  
24 same manner as the State sales tax and State use tax are  
25 collected, pursuant to, and in accordance with, the applicable  
26 provisions of Sections 11-3-11.2 and 11-3-11.3 of the Code.  
27 Without limiting the generality of the foregoing, the

1 governing body of the County or other collection agency shall  
2 have the same rights, remedies, power, and authority,  
3 including the right to adopt and implement the same  
4 procedures, as would be available to the State Department of  
5 Revenue if the taxes herein authorized were being  
6 administered, enforced, and collected by the State Department  
7 of Revenue. The governing body of the County may retain or may  
8 pay to the State Department of Revenue or a private collection  
9 agency, as its fee for the cost of collecting such taxes, an  
10 amount not to exceed five percent of the proceeds of such  
11 taxes so collected; provided, if the governing body of the  
12 County or the State Department of Revenue shall administer and  
13 collect the taxes the amount retained by the governing body or  
14 paid to the State Department of Revenue shall not exceed the  
15 actual cost of collection, whichever is less.

16 (b) With respect to the taxes herein authorized to  
17 be levied and imposed by it, the County shall be deemed to be  
18 a self-administered county, as that term is defined in Section  
19 40-2A-3 of the Code.

20 Section 7. The taxes authorized to be levied  
21 pursuant to this act shall constitute a debt due the County  
22 and may be collected by civil suit, in addition to all other  
23 methods provided by law and in this act. The taxes, together  
24 with any interest and penalties with respect thereto, shall  
25 constitute and be secured by a lien upon the property of any  
26 person from whom the taxes are due or who is required to  
27 collect the taxes. All the provisions of the revenue laws of



1 the State which apply to the enforcement of liens for license  
2 taxes due the State shall apply fully to the collection of the  
3 taxes herein authorized to be levied. The governing body of  
4 the County, the State Department of Revenue or private  
5 collection agency, as determined by the governing body, shall  
6 collect the taxes, and enforce this act, and the governing  
7 body of the County or any private collection agency collecting  
8 such taxes shall have and exercise all rights and remedies  
9 that the State Department of Revenue would have if the taxes  
10 herein authorized were being administered, enforced and  
11 collected by the State Department of Revenue. The governing  
12 body of the County, the State Department of Revenue or private  
13 collection agency may employ special counsel as it deems  
14 necessary from time to time to enforce collection of the taxes  
15 levied pursuant to this act and otherwise to enforce the  
16 provisions of this act, including the institution,  
17 prosecution, and defense of any litigation involving this act.  
18 The governing body, the State Department of Revenue or private  
19 collection agency shall pay such special counsel such fees as  
20 it deems necessary and proper from the proceeds of the tax  
21 collected by it hereunder.

22 Section 8. All provisions of the State sales tax  
23 statutes with respect to payment, assessment, and collection  
24 of the State Sales Tax, making of reports, and keeping and  
25 preserving records with respect thereto, interest after the  
26 due date of the State sales tax, penalties for failure to pay  
27 the tax, make reports or otherwise comply with the State sales

1 tax statutes, the promulgation of rules and regulations with  
2 respect to the State sales tax, and the administration and  
3 enforcement of the State sales tax statutes, which are not  
4 inconsistent with the provisions of this act, when applied to  
5 the sales taxes authorized to be levied herein, shall apply to  
6 the sales taxes authorized to be levied herein; and all  
7 provisions of the State use tax statutes with respect to  
8 payment, assessment, and collection of the State use tax,  
9 making of reports, and keeping and preserving records with  
10 respect thereto, interest after the due date of the State use  
11 tax, penalties for failure to pay the tax, make reports or  
12 otherwise to comply with the State use tax statutes, the  
13 promulgation of rules and regulations with respect to the  
14 State use tax and the administration and enforcement of the  
15 State use tax statutes, which are not inconsistent with this  
16 act, when applied to the use taxes authorized to be levied  
17 herein, shall apply to the use taxes authorized to be levied  
18 herein. The governing body, the State Department of Revenue or  
19 private collection agency shall have and exercise the same  
20 powers, duties, and obligations with respect to the taxes  
21 levied under this act that are imposed on the Commissioner and  
22 State Department of Revenue by the State sales tax statutes  
23 and State use tax statutes. All provisions of the State sales  
24 tax statutes and the State use tax statutes that are made  
25 applicable by this act to the taxes herein authorized to be  
26 levied and to the administration of this act are incorporated

1 herein by reference and made a part hereof as if fully set  
2 forth herein.

3 Section 9. Notwithstanding any provision of law to  
4 the contrary, none of the taxes herein authorized to be levied  
5 and collected may be abated by any governmental or other  
6 public body pursuant to Chapter 9B of Title 40 of the Code or  
7 otherwise.

8 Section 10. The proceeds of any taxes levied  
9 pursuant to the authorization contained in this act shall be  
10 used only for the purpose of providing funds to pay the costs  
11 of construction, maintenance and operation of hospital  
12 facilities in the County. The entire proceeds derived by the  
13 County from the taxes herein authorized to be levied,  
14 including any income derived from the investment of such  
15 proceeds, shall be paid over and deposited, promptly upon  
16 receipt thereof, into a separate and distinct fund or account  
17 of the County, which shall be accounted for as other County  
18 funds; provided, however, the governing body of the County  
19 shall have the further power to designate as the agency of the  
20 County to construct, maintain and operate said hospital  
21 facilities any Public Hospital Corporation heretofore or  
22 hereafter organized for hospital purposes in the County. When  
23 a Public Hospital Corporation shall be so designated, the  
24 proceeds of said taxes thereafter collected shall be paid over  
25 to it and shall be used by it for any one or more of the  
26 purposes for which the taxes are herein authorized to be  
27 levied. The County or said Public Hospital Corporation may

1 anticipate the proceeds from said taxes so required to be paid  
2 to it by issuing, for any of the purposes for which the taxes  
3 are herein authorized to be levied, funding or refunding  
4 bonds, warrants, or certificates of indebtedness of the County  
5 or said Public Hospital Corporation, and may pledge for the  
6 payment of the principal thereof and interest thereon the  
7 proceeds from said taxes so paid to it. The designation by  
8 the governing body of the County of a Public Hospital  
9 Corporation receive the proceeds of the taxes levied pursuant  
10 to this act, the payment of such proceeds over to a Public  
11 Hospital Corporation and the pledge of such proceeds by the  
12 Public Hospital Corporation for the payment of the principal  
13 of and interest on bonds, warrants, or certificates of  
14 indebtedness issued by such Public Hospital Corporation shall  
15 constitute a part of the contract with the holders of said  
16 bonds, warrants, or certificates of indebtedness and such  
17 contract shall be protected from impairment to the fullest  
18 extent provided by the federal Constitution and the  
19 Constitution of Alabama of 1901, as amended.

20 Section 11. (a) If the governing body of the County  
21 elects to levy and impose the taxes authorized by this act, it  
22 shall adopt an authorizing resolution levying and imposing  
23 such taxes. Such authorizing resolution shall be retroactive  
24 and curative as provided in Section 12, and the adoption of  
25 such authorizing resolution shall authorize and confirm the  
26 levy, imposition and continuation of such taxes from August 1,  
27 2014 until such levy and imposition is terminated in

1 accordance with the terms and conditions of this Section;  
2 provided, however, that a credit shall be allowed against the  
3 payment of such taxes as provided in Section 13. Such  
4 authorizing resolution may provide such other terms or  
5 provisions relating to the levy, collection, administration  
6 and enforcement of such taxes as are not contrary to or  
7 inconsistent with the provisions of this act.

8 (b) The governing body of the County may, at any  
9 time and from time to time after the levy of any of the taxes  
10 herein authorized, but subject to succeeding provisions of  
11 this section, and subject to constitutional limitations on the  
12 impairment of contracts, terminate any of the taxes herein  
13 authorized to be levied by it.

14 (c) No tax levied hereunder may be terminated by  
15 the County, as authorized in the preceding provisions of this  
16 section, if there are at the time outstanding and unpaid any  
17 bonds, warrants, notes, or other securities or obligations  
18 issued by either the County or any Public Hospital  
19 Corporation, and which by their terms are payable, in whole or  
20 in part, out of, or secured by a pledge of, any revenues or  
21 proceeds from any of such taxes.

22 (d) The governing body of the County shall adopt a  
23 resolution terminating any tax levied pursuant to this act no  
24 later than four years from the date all bonds, warrants,  
25 notes, or other securities or obligations issued by either the  
26 County or any other public body, and which by their terms are  
27 payable, in whole or in part, out of, or secured by a pledge

1 of, any revenues or proceeds from any of such taxes, shall  
2 have been fully paid and retired. It is expressly understood  
3 that the governing body of the County may continue any such  
4 taxes for a period of up to four years after the payment in  
5 full of any such indebtedness to provide funds for the  
6 continued maintenance and operation of the hospital facilities  
7 to be constructed from the proceeds of any such taxes.

8 (e) In the event that any or all such taxes are so  
9 terminated, any proceeds thereof that are at the time on  
10 deposit with the County or a Public Hospital Corporation  
11 designated as its agent under Section 10 hereof, or that are  
12 thereafter received, shall be held by the County or such  
13 Public Hospital Corporation and expended only for purposes for  
14 which said taxes were herein authorized to be levied.

15 Section 12. It is the intent of the Legislature that  
16 this act be construed as retroactive and curative and that the  
17 authority for levying the taxes herein authorized be approved  
18 and confirmed as of August 1, 2014. If the governing body of  
19 the County adopts an authorizing resolution after the  
20 effective date of this act, as provided in Section 11, taxes  
21 levied pursuant to this act and the authorizing resolution  
22 shall be effective as of August 1, 2014 and shall remain in  
23 effect from August 1, 2014 until the levy and imposition of  
24 such taxes is terminated in accordance with the terms and  
25 conditions of Section 11, and all actions taken by the County  
26 in authorizing, adopting, assessing, collecting, or enforcing  
27 such taxes prior to the adoption of such authorizing

1 resolution shall be ratified, approved, validated and  
2 confirmed, subject to the provisions of Section 13 regarding a  
3 credit against the payment of such taxes.

4 Section 13. (a) The collection of taxes pursuant to  
5 Act No. 2014-162 or Act No. 2014-422 is hereby ratified,  
6 approved, validated and confirmed; provided, however, that if  
7 the County adopts an authorizing resolution pursuant to  
8 Section 11, the sole authority for taxes collected pursuant to  
9 such authorizing resolution after the date of its adoption  
10 shall be this act, and any authority for such taxes that  
11 existed pursuant to Act No. 2014-162 or Act No. 2014-422 shall  
12 terminate as of the date of adoption of the authorizing  
13 resolution.

14 (b) To the extent that any amount of taxes  
15 authorized by this act was paid by a person and collected by  
16 the County prior to the adoption of an authorizing resolution  
17 by the County, such amount shall be deemed to be legally  
18 levied and paid and shall be deemed to be a credit against the  
19 amount of taxes levied pursuant to this act.

20 Section 14. Any designation made by the governing  
21 body of the County prior to the adoption of the authorizing  
22 resolution of The Chilton County Health Care Authority as the  
23 agent of the County to receive and apply the proceeds of the  
24 taxes herein authorized (or the taxes authorized, or attempted  
25 to be authorized, by Act No. 2014-162 or Act No. 2014-422) is  
26 confirmed, shall remain in full force and effect and shall not

1 be terminated except in accordance with the terms and  
2 conditions of such designation.

3 Section 15. Any pledge or assignment of the taxes  
4 herein authorized (or the taxes authorized, or attempted to be  
5 authorized, by Act No. 2014-162 or Act No. 2014-422) made by  
6 The Chilton County Health Care Authority prior to the adoption  
7 of the authorizing resolution for the benefit of bonds or  
8 other indebtedness issued or incurred by The Chilton County  
9 Health Care Authority for purposes authorized by this act  
10 shall be deemed to be a pledge and assignment of the taxes  
11 herein authorized, shall remain in full force and effect and  
12 shall not be terminated except in accordance with the terms  
13 and conditions of such pledge and assignment.

14 Section 16. The provisions of this act are  
15 severable. If any part of this act is declared invalid or  
16 unconstitutional, that declaration shall not affect the part  
17 which remains. Without limiting the severability provided in  
18 the preceding sentence, it is the intent of the Legislature  
19 that the authority to levy the taxes herein authorized from  
20 and after the date of adoption of an authorizing resolution by  
21 the County shall survive any judicial determination that the  
22 curative and retroactive provisions of this act are invalid.

23 Section 17. This act shall become effective  
24 immediately following its passage and approval by the  
25 Governor, or its otherwise becoming law.