

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

1
2 ENROLLED, An Act,

3 Relating to Chilton County; to authorize the levy of
4 additional sales and use taxes to be used for the
5 construction, maintenance and operation of hospital facilities
6 in Chilton County; to provide for certain matters relating to
7 the administration, collection and enforcement of such taxes;
8 to provide for the effective date and termination of such
9 taxes; to provide that such taxes may not be abated pursuant
10 to Chapter 9B of Title 40 or otherwise; to authorize the
11 pledge of such taxes by Chilton County or a public corporation
12 acting as its agent to secure indebtedness issued for the
13 purposes for which the taxes are authorized; to provide and
14 confirm that this act is intended to be retroactive and
15 curative; to provide that the authority for levying and
16 collecting the taxes authorized by this act be approved and
17 confirmed as of August 1, 2014; to provide that if the
18 governing body of the County adopts an authorizing resolution
19 after the effective date of this act, the taxes levied
20 pursuant to this act and the authorizing resolution shall be
21 effective as of August 1, 2014 and shall remain in effect from
22 August 1, 2014 until the levy and imposition of such taxes is
23 terminated in accordance with the terms and conditions of this
24 act, and all actions taken by the County in authorizing,
25 adopting, assessing, collecting, or enforcing such taxes prior

1 to the adoption of such authorizing resolution shall be
2 ratified, approved, validated and confirmed, subject to the
3 provisions of this act regarding a credit against the amount
4 of such taxes; to provide that the collection of taxes
5 pursuant to Act No. 2014-162 or Act No. 2014-422 is ratified
6 and confirmed, but if the County adopts an authorizing
7 resolution after the effective date of this act, any authority
8 for such taxes that existed pursuant to Act No. 2014-162 or
9 Act No. 2014-422 shall terminate; to provide that to the
10 extent any amount of taxes authorized by this act was paid by
11 a person prior to the adoption of an authorizing resolution by
12 the County, such amount shall be deemed to be legally levied
13 and paid and shall be deemed to be a credit against the amount
14 of taxes levied pursuant to this act; to provide that any
15 prior designation of The Chilton County Health Care Authority
16 as the agent of the County to receive and apply the taxes
17 herein authorized is deemed confirmed and shall remain in
18 effect; to provide that any pledge or assignment of the taxes
19 herein authorized made by The Chilton County Health Authority
20 prior to the adoption of this act shall remain in effect; and
21 to provide that the provisions of this act are severable.

22 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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

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

9 (2) "Code" means the Code of Alabama 1975, as
10 amended.

11 (3) "Commissioner" means the Commissioner of Revenue
12 of the State.

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

14 (5) "Public Hospital Corporation" means The Chilton
15 County Health Care Authority, or any successor thereto, or any
16 other public corporation heretofore or hereafter organized for
17 hospital purposes in the County under any general law
18 heretofore or hereafter enacted by the legislature.

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

20 (7) "State Department of Revenue" means the
21 Department of Revenue of the State.

22 (8) "State sales tax" means the tax or taxes imposed
23 by the State sales tax statutes.

24 (9) "State sales tax statutes" means Division 1 of
25 Article 1 of Chapter 23 of Title 40 of the Code, including all

1 other statutes of the State which expressly set forth any
2 exemptions from the computation of the taxes levied in
3 Division 1 and all other statutes which expressly apply to, or
4 purport to affect, the administration of Division 1 and the
5 incidence and collection of the taxes imposed therein.

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

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

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

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

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

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

1 (3) Upon every person, firm, or corporation engaged
2 or continuing within the County in the business of selling at
3 retail machines used in mining, quarrying, compounding,
4 processing, and manufacturing of tangible personal property,
5 an amount equal to one-half percent of the gross proceeds of
6 the sale of such machines. The term "machines," as herein
7 used, shall include machinery which is used for mining,
8 quarrying, compounding, processing, or manufacturing tangible
9 personal property, and the parts of the machines, attachments,
10 and replacements therefor, which are made or manufactured for
11 use on or in the operation of the machines and which are
12 necessary to the operation of such machines and are
13 customarily so used.

14 (4) Upon every person, firm, or corporation engaged
15 or continuing within the County in the business of selling at
16 retail any automotive vehicle or truck trailer, semitrailer,
17 or house trailer, or mobile home set-up materials and supplies
18 including but not limited to steps, blocks, anchoring, cable
19 pipes, and any other materials pertaining thereto an amount
20 equal to one-half percent of the gross proceeds of sale of the
21 automotive vehicle or truck trailer, semitrailer, or house
22 trailer, or mobile home set-up materials and supplies;
23 provided, however, where a person subject to the tax provided
24 for in this subdivision withdraws from his or her stock in
25 trade any automotive vehicle or truck trailer, semitrailer, or

1 house trailer for use by him or her or by his or her employee
2 or agent in the operation of the business, there shall be
3 paid, in lieu of the tax levied herein, a fee of five dollars
4 (\$5) per year or part thereof during which such automotive
5 vehicle, truck trailer, semitrailer, or house trailer shall
6 remain the property of such person. Each year or part thereof
7 shall begin with the day or anniversary date, as the case may
8 be, of such withdrawal and shall run for the 12 succeeding
9 months or part thereof during which such automotive vehicle,
10 truck trailer, semitrailer, or house trailer shall remain the
11 property of such person.

12 Where any used automotive vehicle or truck trailer,
13 semitrailer, or house trailer is taken in trade or in a series
14 of trades, as a credit or part payment on the sale of a new or
15 used vehicle, the tax levied herein shall be paid on the net
16 difference, that is, the price of the new or used vehicle sold
17 less the credit for the used vehicle taken in trade.

18 (5) Upon every person, firm, or corporation engaged
19 or continuing within the County in the business of selling
20 through coin-operated dispensing machines, food and food
21 products for human consumption, not including beverages other
22 than coffee, milk, milk products, and substitutes therefor,
23 there is levied a tax equal to one percent of the cost of the
24 food, food products, and beverages sold through the machines,

1 which cost for the purpose of this subdivision shall be the
2 gross proceeds of sales of the business.

3 (6) Upon every person, firm or corporation engaged
4 or continuing within the County in the business of selling at
5 retail any machine, machinery or equipment which is used in
6 planting, cultivating and harvesting farm products, or used in
7 connection with the production of agricultural produce or
8 products, livestock or poultry on farms, and the parts of such
9 machines, machinery or equipment, attachments and replacements
10 therefor which are made or manufactured for use on or in the
11 operation of such machine, machinery or equipment, and which
12 are necessary to and customarily used in the operation of such
13 machine, machinery or equipment, an amount equal to one-half
14 percent of the gross proceeds of the sale thereof; provided,
15 that the one-half percent rate herein prescribed with respect
16 to parts, attachments and replacements shall not apply to any
17 automotive vehicle or trailer designed primarily for public
18 highway use, except farm trailers used primarily in the
19 production and harvesting of agricultural commodities.

20 Where any used machine, machinery or equipment which
21 is used in planting, cultivating and harvesting farm products,
22 or used in connection with the production of agricultural
23 produce or products, livestock and poultry on farms is taken
24 in trade or in a series of trades as a credit or part payment
25 on a sale of a new or used machine, machinery or equipment,

1 the tax levied herein shall be paid on the net difference,
2 that is, the price of the new or used machine, machinery or
3 equipment sold, less the credit for the used machine,
4 machinery or equipment taken in trade.

5 (b) There are exempted, however, from this section
6 and from the computation of the amount of the tax authorized
7 to be imposed in this section, the gross receipts of any
8 business and the gross proceeds of all sales which are
9 presently exempted under the State sales tax statutes from the
10 computation of the amount of the State sales tax.

11 Section 4. (a) The governing body of the County is
12 hereby authorized to levy and impose excise taxes on the
13 storage, use or other consumption of property in the County as
14 hereinafter provided in this section:

15 (1) On the storage, use or other consumption in the
16 County of tangible personal property, not including, however,
17 materials and supplies bought for use in fulfilling a contract
18 for the painting, repairing or reconditioning of vessels,
19 barges, ships, other watercraft and commercial fishing vessels
20 of over five tons load displacement as registered with the
21 U.S. Coast Guard and licensed by the State of Alabama
22 Department of Conservation and Natural Resources, purchased at
23 retail on or after the effective date of such tax, for
24 storage, use or other consumption in the County at the rate of
25 one percent of the sales price of such property or the amount

1 of tax collected by the seller, whichever is greater, except
2 as provided in subdivisions (2), (3) and (4) of this
3 subsection.

4 (2) On the storage, use or other consumption in the
5 County of any machines used in mining, quarrying, compounding,
6 processing and manufacturing of tangible personal property,
7 purchased at retail on or after the effective date of such
8 tax, at the rate of one-half percent of the sales price of any
9 such machine or the amount of tax collected by the seller,
10 whichever is greater; provided, that the term "machine," as
11 herein used, shall include machinery which is used for mining,
12 quarrying, compounding, processing, or manufacturing tangible
13 personal property, and the parts of such machines, attachments
14 and replacements therefor, which are made or manufactured for
15 use on or in the operation of such machines and which are
16 necessary to the operation of such machines and are
17 customarily so used.

18 (3) On the storage, use or other consumption in the
19 County of any automotive vehicle or truck trailer, semitrailer
20 or house trailer, and mobile home set-up materials and
21 supplies including but not limited to steps, blocks,
22 anchoring, cable pipes and any other materials pertaining
23 thereto, purchased at retail on or after the effective date of
24 such tax, for storage, use or other consumption in the County
25 at the rate of one-half percent of the sales price of such

1 automotive vehicle, truck trailer, semitrailer or house
2 trailer, and mobile home set-up materials and supplies as
3 specified above, or the amount of tax collected by the seller,
4 whichever is greater. Where any used automotive vehicle or
5 truck trailer, semitrailer or house trailer is taken in trade,
6 or in a series of trades, as a credit or part payment on the
7 sale of a new or used vehicle, the tax levied herein shall be
8 paid on the net difference, that is, the price of the new or
9 used vehicle sold less the credit for the used vehicle taken
10 in trade.

11 (4) On the storage, use or other consumption in the
12 County of any machine, machinery, or equipment which is used
13 in planting, cultivating and harvesting farm products, or used
14 in connection with the production of agricultural produce or
15 products, livestock or poultry, or farms, and the parts of
16 such machines, machinery or equipment, attachments and
17 replacements therefor which are made or manufactured for use
18 on or in the operation of such machine, machinery or
19 equipment, and which are necessary to and customarily used in
20 the operation of such machine, machinery or equipment, which
21 is purchased at retail after the effective date of the tax,
22 for storage, use or other consumption in the County, at the
23 rate of one-half percent of the sales price of such property
24 or the amount of tax collected by the seller, whichever is
25 greater. Provided, however, that the one-half percent rate

1 herein prescribed with respect to parts, attachments and
 2 replacements shall not apply to any automotive vehicle or
 3 trailer designed primarily for public highway use except farm
 4 trailers used primarily in the production and harvesting of
 5 agricultural commodities.

6 (b) There are exempted from the provisions of this
 7 section, and from the taxes authorized to be imposed by this
 8 section, the storage, use, or other consumption of property
 9 the storage, use, or other consumption of which is presently
 10 exempted under the State use tax statutes from the State use
 11 tax. Subject to those exemptions, every person storing or
 12 using or otherwise consuming in the County tangible personal
 13 property purchased at retail on or after the effective date of
 14 any such taxes imposed pursuant to the authorization contained
 15 in this section shall be liable for the taxes so imposed, and
 16 the liability shall not be extinguished until the tax has been
 17 paid by such person; provided, however, that a receipt from a
 18 retailer maintaining a place of business in the County given
 19 to the purchaser or other receipt or documentation regarding
 20 payment of tax permitted under applicable rules and
 21 regulations, shall be sufficient to relieve the purchaser from
 22 further liability for tax to which such receipt or
 23 documentation may refer.

24 Section 5. Each person engaging or continuing within
 25 the County in a business subject to the sales tax authorized

1 to be levied in Section 3 shall add to the sales price and
 2 collect from the purchaser the amount due by the taxpayer on
 3 account of the tax. It shall be unlawful for any person
 4 subject to the sales tax authorized to be levied in Section 3
 5 to fail or refuse to add to the sales price and to collect
 6 from the purchaser the amount herein required to be so added
 7 to the sales price and collected from the purchaser, and it
 8 shall likewise be unlawful for any person subject to the tax
 9 to refund or offer to refund all or any part of the amount so
 10 collected or to absorb or advertise directly or indirectly the
 11 absorption or refund of the tax or any portion thereof.

12 Section 6. (a) The governing body of the County
 13 shall administer and collect the taxes herein authorized to be
 14 levied and collected, or shall cause such taxes to be
 15 administered and collected by the State Department of Revenue
 16 or a private collection agency at the same time and in the
 17 same manner as the State sales tax and State use tax are
 18 collected, pursuant to, and in accordance with, the applicable
 19 provisions of Sections 11-3-11.2 and 11-3-11.3 of the Code.
 20 Without limiting the generality of the foregoing, the
 21 governing body of the County or other collection agency shall
 22 have the same rights, remedies, power, and authority,
 23 including the right to adopt and implement the same
 24 procedures, as would be available to the State Department of
 25 Revenue if the taxes herein authorized were being

1 administered, enforced, and collected by the State Department
2 of Revenue. The governing body of the County may retain or may
3 pay to the State Department of Revenue or a private collection
4 agency, as its fee for the cost of collecting such taxes, an
5 amount not to exceed five percent of the proceeds of such
6 taxes so collected; provided, if the governing body of the
7 County or the State Department of Revenue shall administer and
8 collect the taxes the amount retained by the governing body or
9 paid to the State Department of Revenue shall not exceed the
10 actual cost of collection, whichever is less.

11 (b) With respect to the taxes herein authorized to
12 be levied and imposed by it, the County shall be deemed to be
13 a self-administered county, as that term is defined in Section
14 40-2A-3 of the Code.

15 Section 7. The taxes authorized to be levied
16 pursuant to this act shall constitute a debt due the County
17 and may be collected by civil suit, in addition to all other
18 methods provided by law and in this act. The taxes, together
19 with any interest and penalties with respect thereto, shall
20 constitute and be secured by a lien upon the property of any
21 person from whom the taxes are due or who is required to
22 collect the taxes. All the provisions of the revenue laws of
23 the State which apply to the enforcement of liens for license
24 taxes due the State shall apply fully to the collection of the
25 taxes herein authorized to be levied. The governing body of

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

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

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

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

22 Section 11. (a) If the governing body of the County
23 elects to levy and impose the taxes authorized by this act, it
24 shall adopt an authorizing resolution levying and imposing
25 such taxes. Such authorizing resolution shall be retroactive

1 and curative as provided in Section 12, and the adoption of
2 such authorizing resolution shall authorize and confirm the
3 levy, imposition and continuation of such taxes from August 1,
4 2014 until such levy and imposition is terminated in
5 accordance with the terms and conditions of this Section;
6 provided, however, that a credit shall be allowed against the
7 payment of such taxes as provided in Section 13. Such
8 authorizing resolution may provide such other terms or
9 provisions relating to the levy, collection, administration
10 and enforcement of such taxes as are not contrary to or
11 inconsistent with the provisions of this act.

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

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

1 (d) The governing body of the County shall adopt a
 2 resolution terminating any tax levied pursuant to this act no
 3 later than four years from the date all bonds, warrants,
 4 notes, or other securities or obligations issued by either the
 5 County or any other public body, and which by their terms are
 6 payable, in whole or in part, out of, or secured by a pledge
 7 of, any revenues or proceeds from any of such taxes, shall
 8 have been fully paid and retired. It is expressly understood
 9 that the governing body of the County may continue any such
 10 taxes for a period of up to four years after the payment in
 11 full of any such indebtedness to provide funds for the
 12 continued maintenance and operation of the hospital facilities
 13 to be constructed from the proceeds of any such taxes.

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

21 Section 12. It is the intent of the Legislature that
 22 this act be construed as retroactive and curative and that the
 23 authority for levying the taxes herein authorized be approved
 24 and confirmed as of August 1, 2014. If the governing body of
 25 the County adopts an authorizing resolution after the

1 effective date of this act, as provided in Section 11, taxes
2 levied pursuant to this act and the authorizing resolution
3 shall be effective as of August 1, 2014 and shall remain in
4 effect from August 1, 2014 until the levy and imposition of
5 such taxes is terminated in accordance with the terms and
6 conditions of Section 11, and all actions taken by the County
7 in authorizing, adopting, assessing, collecting, or enforcing
8 such taxes prior to the adoption of such authorizing
9 resolution shall be ratified, approved, validated and
10 confirmed, subject to the provisions of Section 13 regarding a
11 credit against the payment of such taxes.

12 Section 13. (a) The collection of taxes pursuant to
13 Act No. 2014-162 or Act No. 2014-422 is hereby ratified,
14 approved, validated and confirmed; provided, however, that if
15 the County adopts an authorizing resolution pursuant to
16 Section 11, the sole authority for taxes collected pursuant to
17 such authorizing resolution after the date of its adoption
18 shall be this act, and any authority for such taxes that
19 existed pursuant to Act No. 2014-162 or Act No. 2014-422 shall
20 terminate as of the date of adoption of the authorizing
21 resolution.

22 (b) To the extent that any amount of taxes
23 authorized by this act was paid by a person and collected by
24 the County prior to the adoption of an authorizing resolution
25 by the County, such amount shall be deemed to be legally

1 levied and paid and shall be deemed to be a credit against the
2 amount of taxes levied pursuant to this act.

3 Section 14. Any designation made by the governing
4 body of the County prior to the adoption of the authorizing
5 resolution of The Chilton County Health Care Authority as the
6 agent of the County to receive and apply the proceeds of the
7 taxes herein authorized (or the taxes authorized, or attempted
8 to be authorized, by Act No. 2014-162 or Act No. 2014-422) is
9 confirmed, shall remain in full force and effect and shall not
10 be terminated except in accordance with the terms and
11 conditions of such designation.

12 Section 15. Any pledge or assignment of the taxes
13 herein authorized (or the taxes authorized, or attempted to be
14 authorized, by Act No. 2014-162 or Act No. 2014-422) made by
15 The Chilton County Health Care Authority prior to the adoption
16 of the authorizing resolution for the benefit of bonds or
17 other indebtedness issued or incurred by The Chilton County
18 Health Care Authority for purposes authorized by this act
19 shall be deemed to be a pledge and assignment of the taxes
20 herein authorized, shall remain in full force and effect and
21 shall not be terminated except in accordance with the terms
22 and conditions of such pledge and assignment.

23 Section 16. The provisions of this act are
24 severable. If any part of this act is declared invalid or
25 unconstitutional, that declaration shall not affect the part

1 which remains. Without limiting the severability provided in
2 the preceding sentence, it is the intent of the Legislature
3 that the authority to levy the taxes herein authorized from
4 and after the date of adoption of an authorizing resolution by
5 the County shall survive any judicial determination that the
6 curative and retroactive provisions of this act are invalid.

7 Section 17. This act shall become effective
8 immediately following its passage and approval by the
9 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 04-APR-19.

Jeff Woodard
Clerk

Senate 18-APR-19 Passed