

1 HB594
2 185379-2
3 By Representatives Knight, McClammy and Lawrence (N & P)
4 RFD: Montgomery County Legislation
5 First Read: 04-MAY-17

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Montgomery County, to authorize the
14 Montgomery County Commission to levy and collect a rental tax
15 against the lessees or renters of tangible personal property;
16 to make legislative findings; to establish maximum rates of
17 the rental tax; to provide that the rental tax is a direct tax
18 on the lessee or renter though required to be collected by the
19 lessor or vendor; to provide that the rental tax is not a
20 gross receipts tax in the nature of a sales tax; to provide
21 for exemptions from the tax; to provide for the collection,
22 administration, and enforcement of the rental tax; to provide
23 that the rental tax constitutes a debt due Montgomery County
24 and may be collected in a civil suit, in addition to all other
25 methods provided by law and in this act; to provide that the
26 rental tax, together with any interest and penalties with
27 respect thereto, shall constitute and be secured by a lien on

1 the property of any person from whom the tax is due or who is
2 required to collect the tax; to provide that state law that
3 applies to the enforcement of liens for privilege, license, or
4 excise taxes due to the state shall apply to the collection of
5 the rental tax; to provide for the administration and
6 collection of the rental tax at the same time and in the
7 manner as the state rental tax is collected; to provide for
8 the collection and enforcement of the rental tax by the county
9 or a third party; to provide that the state rental tax
10 statutes and related rules, and any other statutes that apply
11 to or affect the administration and collection of the state
12 rental tax, shall apply to the rental tax to the extent they
13 are not inconsistent with the act; to require the rental tax
14 to be added to the rental price and collected from the lessee
15 or renter; to provide for the effective date for any levy of
16 the rental tax; to provide that the Montgomery County
17 Commission may issue bonds, warrants, or other forms of
18 indebtedness and enter into funding agreements or other
19 obligations with other governmental entities and public
20 corporations and may secure its obligations thereunder with a
21 pledge of the rental tax proceeds; to provide that any pledge
22 of the rental tax proceeds for the payment of bonds, warrants,
23 funding agreements, or other evidences of indebtedness or
24 obligations issued or entered into by the Montgomery County
25 Commission constitutes part of the contract with the holders
26 of the obligations secured thereby and the contract shall be
27 protected from impairment to the fullest extent provided in

1 the federal Constitution and the Constitution of Alabama of
2 1901, as amended; to provide that any debt obligations of
3 Montgomery County payable from or secured by the rental tax
4 proceeds shall be issued under the general laws of the state
5 available for such purposes; to provide that, to the extent
6 any provision of Act 89 adopted during the 1975 Fourth Special
7 Session of the Alabama Legislature is inconsistent with any
8 provision of this act, such conflicting provision is
9 superseded and repealed, but only to the extent of the
10 conflict, and that Act 89 of the 1975 Fourth Special Session
11 shall otherwise remain in full force and effect; to provide
12 that public officials and their family members shall not
13 obtain personal gain from rental tax proceeds; to provide that
14 the provisions of this act are severable; to provide for an
15 effective date of the act.

16 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

17 Section 1. This act shall only apply to Montgomery
18 County.

19 Section 2. (a) It is the intention of the
20 Legislature by the passage of this act to authorize the county
21 to levy and provide for the collection of, in addition to all
22 other taxes authorized by law, a rental tax not to exceed the
23 rate set forth herein.

24 (b) The Legislature hereby finds and declares that
25 the rental tax authorized by this act (1) is not a gross
26 receipts tax in the nature of a sales tax, as such term is
27 defined in Section 40-2A-3(8) of the Code of Alabama 1975, as

1 amended, and used in Section 11-51-209 of the Code of Alabama
2 1975, as amended, and (2) is not a tax on gross proceeds
3 described in Act 89 of the 1975 Fourth Special Session, but is
4 instead a direct tax on the lessee or renter collected by the
5 lessor or vendor for ease of administration.

6 (c) This act shall be liberally construed in
7 conformity with the intentions and findings expressed in this
8 section.

9 Section 3. (a) As used in this act, the following
10 words, terms, and phrases where used shall have the following
11 respective meanings except where the context clearly indicates
12 a different meaning:

13 (1) BUSINESS. All activities engaged in, or caused
14 to be engaged in, by any person with the object of gain,
15 profit, benefit, or advantage, either direct or indirect to
16 such person.

17 (2) COUNTY. Montgomery County, Alabama.

18 (3) COUNTY COMMISSION. The Montgomery County
19 Commission.

20 (4) GROSS VEHICLE WEIGHT. The empty weight of the
21 truck or truck tractor, plus the heaviest load to be carried
22 and, in the case of combinations, the empty weight of the
23 heaviest trailer with which the power unit shall be placed in
24 combination, plus the heaviest load to be carried.

25 (5) LEASING or RENTING. A transaction whereunder the
26 person who owns or controls the possession of tangible
27 personal property permits another person to have the

1 possession or use thereof for a consideration and for the
2 duration of a definite or indefinite period of time without
3 transfer of the title to such property. The detention by the
4 user thereof of freight cars, oxygen and acetylene tanks, and
5 similar property, in respect of which detention a demurrage or
6 per diem charge is made against the user of such property,
7 shall not be deemed to constitute a transaction whereunder
8 property is leased or rented to another within the meaning of
9 this act.

10 (6) LESSEE or RENTER. Any person leasing or renting
11 tangible personal property from a lessor or vendor.

12 (7) LESSOR or VENDOR. Any person engaging or
13 continuing in the business of leasing or renting tangible
14 personal property.

15 (8) PERSON. Any natural person, firm, partnership,
16 association, corporation, receiver, trust, estate, or other
17 entity, or any other group or combination of any thereof
18 acting as a unit.

19 (9) RENTAL PASSENGER VEHICLE. An automotive vehicle
20 designed to carry 15 or fewer passengers and used primarily
21 for the transportation of persons on public roads and highways
22 that is rented or leased without a driver, regardless of where
23 such vehicle is licensed.

24 (10) RENTAL REVENUE. The value proceeding or
25 accruing from the lessee or renter in each transaction
26 involving the leasing or renting tangible personal property,
27 not including any license, privilege, or excise tax passed on

1 to a lessee or renter by a lessor or vendor, without any
2 deduction on account of the cost of the property so leased or
3 rented, the cost of materials used, labor or service cost,
4 interest paid, or any other expenses whatsoever, and without
5 any deduction on account of loss, and shall also include on
6 the part of any person claiming an exemption under subdivision
7 (4) of Section 5 an amount equal to the amount of rental paid
8 on any tangible personal property acquired under such
9 exception and thereafter diverted to the use of such person.

10 (11) RENTAL TAX. The privilege, license, or excise
11 tax authorized by this act.

12 (12) RENTAL TRUCK. An automotive vehicle designed
13 primarily for the transportation on public roads and highways
14 of property in or upon its own structure and having a gross
15 vehicle weight under 26,000 pounds, including, without
16 limitation, an automotive vehicle commonly known as a "pickup"
17 or "pickup truck," that is rented or leased without a driver,
18 regardless of where such vehicle is licensed.

19 (13) STATE DEPARTMENT OF REVENUE. The Alabama
20 Department of Revenue, or any such successor agency
21 commissioned by the Legislature to administer the state rental
22 tax.

23 (14) STATE RENTAL TAX. The tax levied by Article 4
24 of Chapter 12 of Title 40, Code of Alabama 1975, as amended.

25 (15) TANGIBLE PERSONAL PROPERTY. Personal property
26 which may be seen, weighed, measured, felt, or touched, or is
27 in any other manner perceptible to the senses. The term does

1 not include stocks, bonds, notes, insurance, or other
2 contracts or securities.

3 (b) All definitions of words, terms, and phrases
4 in, or incorporated into, the statutes levying the State
5 Rental Tax and in any related rules of the state Department of
6 Revenue shall apply to this act, except as otherwise expressly
7 provided herein or where the context clearly indicates a
8 different meaning.

9 Section 4. (a) The county commission is authorized,
10 by resolution duly adopted, to levy, in addition to all other
11 taxes now imposed or authorized by law, and to collect as
12 herein provided, a privilege, license, or excise tax (herein
13 called a "rental tax") on the leasing or renting tangible
14 personal property within the county. Though required to be
15 collected by the lessor or vendor, the rental tax shall
16 conclusively be presumed to be a direct tax on the lessee or
17 renter, pre-collected for the purpose of convenience only.
18 Each individual transaction involving the lease or rental of
19 tangible personal property to a lessee or a renter shall
20 constitute the basis for computing the rental tax. As such,
21 the rental tax shall not be construed as a tax on the gross
22 receipts or gross proceeds of a lessor or a vendor.

23 (b) The rental tax may be imposed at the following
24 rates:

25 (1) In each transaction involving the leasing or
26 renting of any automotive vehicle or truck trailer,
27 semi-trailer, or house trailer, up to three quarters of one

1 percent of the rental revenue paid by the lessee or renter of
2 the automotive vehicle, truck trailer, semi-trailer, or house
3 trailer; provided, however, that the leasing or renting of
4 rental passenger vehicles and rental trucks shall be exempt
5 from the rental tax.

6 (2) In all other transactions subject to the tax, up
7 to two percent of the rental revenue paid by the lessee or
8 renter in each transaction subject to the tax.

9 (c) The rate of taxation shall be set by a
10 resolution of the county commission within the limits
11 prescribed in this section.

12 (d) The rental tax shall not apply to any leasing or
13 rental in which the state, or any municipality or county in
14 the state, or any public corporation organized under the laws
15 of the state, is the lessee or vendee or the lessor or vendor.

16 (e) Subject to subsections (g) and (h), when a
17 lessor or vendor in the county (1) leases tangible personal
18 property to a lessee or renter outside the county, (2) the
19 property is to be used outside the county, and (3) the
20 lessor's or vendor's records in the county show that the
21 property is so leased to be used outside the county, the
22 transaction is not subject to the rental tax.

23 (f) Subject to subsections (g) and (h), when a
24 lessor or vendor (1) is located outside of the county, (2)
25 leases or rents tangible personal property to a lessee or
26 renter within the county, and (3) the property so leased or

1 rented is to be used in the county, the transaction is subject
2 to the rental tax.

3 (g) Except for rental passenger vehicles and rental
4 trucks, the leasing or renting of any automotive vehicle,
5 truck trailer, semi-trailer, or house trailer within the
6 county is subject to the rental tax, although the automotive
7 vehicle, truck trailer, semi-trailer, or house trailer may be
8 returned to the lessor or vendor outside the county. Where any
9 automotive vehicle, truck trailer, semi-trailer, or house
10 trailer is leased outside the county and turned in to the
11 lessor or vendor in the county, the transaction is not subject
12 to the rental tax.

13 (h) Except for rental trucks, when a lessor or
14 vendor leases or rents a truck, truck trailer, or semi-trailer
15 to a motor carrier in the county, the transaction is subject
16 to the rental tax, although the truck, truck trailer, or
17 semi-trailer may occasionally travel outside of the county.
18 Where the lessor or vendor leases a truck, truck trailer, or
19 semi-trailer to a motor carrier outside the county, the
20 transaction is not subject to the rental tax, although the
21 truck, truck trailer, or semi-trailer may occasionally travel
22 in the county.

23 (i) The rental tax received or collected shall be
24 deposited into the county general fund to be expended as
25 determined by the county commission.

26 Section 5. The rental tax authorized by this act
27 does not apply to the following transactions:

1 (1) The leasing or rental of a film or films by a
2 lessee who charges, or proposes to charge, admission for
3 viewing the film or films.

4 (2) The use of docks or docking facilities furnished
5 for boats or other craft operated on waterways.

6 (3) Any charge paid by a tenant to a landlord in
7 respect of the leasing or furnishing of tangible personal
8 property to be used on the premises of real property leased by
9 the same landlord to the same tenant for use as a residence or
10 dwelling place, including a mobile home.

11 (4) The leasing or rental of tangible personal
12 property to a lessee who acquires possession of the property
13 for the purpose of leasing or renting to another the same
14 property under a leasing or rental transaction subject to this
15 act.

16 (5) Any charge paid by a tenant to a landlord in
17 respect of the leasing or furnishing of tangible personal
18 property to be used on the premises of any room or rooms,
19 lodging, or accommodations leased or rented to transients in
20 any hotel, motel, inn, tourist camp, tourist cabin, or any
21 other place in which rooms, lodgings, or accommodations are
22 regularly furnished to transients for a consideration.

23 (6) The leasing or rental of tangible personal
24 property which the county or the state is prohibited from
25 taxing under the Constitution or laws of the United States or
26 under the constitution of the state.

1 (7) The leasing or rental of nuclear fuel assemblies
2 together with the nuclear material contained therein and other
3 nuclear material used or useful in the production of
4 electricity and assemblies containing ionizing radiation
5 sources together with the ionizing radiation sources contained
6 therein used or useful in medical treatment or scientific
7 research.

8 (8) A transaction whereunder the lessor leases a
9 truck or tractor-trailer or semi-trailer for operation over
10 the public roads and highways and the lessor furnishes a
11 driver or drivers for the vehicle shall be deemed to
12 constitute the rendition of service and not a leasing or
13 rental within the meaning of this act.

14 (9) The leasing or rental of vehicles in interchange
15 between regulated motor carriers on a per diem basis.

16 (10) The leasing or rental of all structures,
17 devices, facilities, and identifiable components of any
18 thereof acquired primarily for the control, reduction, or
19 elimination of air or water pollution, and the leasing or
20 rental of all materials used or intended for use in structures
21 built primarily for the control, reduction, or elimination of
22 air and water pollution.

23 (11) The leasing or rental of tangible personal
24 property when the lessor and lessee, including a sublessee,
25 are wholly owned subsidiary corporations of the same parent
26 corporation or one is the wholly owned subsidiary of the
27 other; provided, that the appropriate sales or use tax, if any

1 was due, has been paid on such item of personal property; and
2 provided further, that in the event of any subsequent
3 subleasing of such tangible personal property to any person
4 other than any such sister, parent, or subsidiary corporation,
5 any tax due and payable with respect to the subsequent
6 subleasing under this act is paid.

7 (12) The leasing or rental of vessels or railroad
8 equipment engaged in interstate or foreign commerce, or both.

9 (13) The leasing or rental of aircraft, replacement
10 parts, components, systems, sundries, and supplies affixed or
11 used on the aircraft and all ground support equipment and
12 vehicles used by or for the aircraft to or by a certificated
13 or licensed air carrier with a hub operation within this
14 state, for use in conducting intrastate, interstate, or
15 foreign commerce for transporting people or property by air.
16 For the purpose of this subdivision, the phrase "hub operation
17 within this state" shall be construed to have all of the
18 following criteria:

19 a. There originates from the location 15 or more
20 flight departures and five or more different first-stop
21 destinations five days per week for six or more months during
22 the calendar year; and

23 b. Passengers or property, or both, are regularly
24 exchanged at the location between flights of the same or a
25 different certificated or licensed air carrier.

1 (14) The leasing or rental of any other tangible
2 personal property that would be exempted or excluded from the
3 computation of the state rental tax.

4 (15) The leasing or rental of rental passenger
5 vehicles and rental trucks.

6 Section 6. Each person engaging or continuing in the
7 business of leasing or renting tangible personal property
8 subject to the rental tax shall add to the rental price and
9 collect from the renter or lessee the amount of tax owed by
10 such renter or lessee. It shall be unlawful for any person
11 engaging or continuing in the business of leasing or renting
12 tangible personal property subject to the rental tax to fail
13 or refuse to (1) add the rental tax to the rental price, and
14 (2) collect from the lessee or renter the amount of tax
15 required to be added to the rental price. It shall be unlawful
16 for any person engaging or continuing in the business of
17 leasing or renting tangible personal property subject to the
18 rental tax authorized to be levied by this act to refund or
19 offer to refund all or any part of the amount collected or to
20 absorb or advertise directly or indirectly the absorption or
21 refund of any portion of such tax. The rental tax authorized
22 by this act shall conclusively be presumed to be a direct tax
23 on the retail consumer, pre-collected for the purpose of
24 convenience only.

25 Section 7. The county commission shall administer,
26 enforce, and collect the tax herein authorized to be levied
27 and collected, or shall cause such tax to be administered,

1 enforced, and collected by the state Department of Revenue or
2 a private collection agency at the same time and in the same
3 manner as the state rental tax, pursuant to, and in accordance
4 with, the applicable provisions of Article 1 of Chapter 3 of
5 Title 11 of the Code of Alabama 1975, as amended, except as
6 otherwise provided in this act. All provisions of the state
7 rental tax statutes and all other statutes which expressly
8 apply to, or purport to affect, the administration,
9 enforcement, and collection of the state rental tax, and any
10 related rules of the state Department of Revenue that are not
11 inconsistent with this act when applied to the rental tax, as
12 such statutes and rules may be amended, shall apply to the
13 rental tax and are incorporated herein by reference and made a
14 part hereof as if fully set forth herein. Without limiting the
15 generality of the foregoing, the county commission or other
16 collection agency shall have the same rights, remedies, power,
17 and authority, including the right to adopt and implement the
18 same procedures, as would be available to the state Department
19 of Revenue if the rental tax was being administered, enforced,
20 and collected by the state Department of Revenue. The county
21 commission may retain or may pay to the state Department of
22 Revenue or a private collection agency, as its fee for the
23 cost of collecting such tax, an amount not to exceed five
24 percent of the gross proceeds of the tax so collected, subject
25 to any limitations provided in the general law of the state;
26 provided, however, that if the county commission or the state
27 Department of Revenue shall administer, enforce, and collect

1 the tax, the amount retained by the county commission or paid
2 to the state Department of Revenue shall not exceed the actual
3 cost of collection, whichever is less.

4 Section 8. The rental tax shall constitute a debt
5 due the county and may be collected in a civil suit, in
6 addition to all other methods provided by law and in this act.
7 The tax, together with any interest and penalties with respect
8 thereto, shall constitute and be secured by a lien upon the
9 property of any person from whom the tax is due or who is
10 required to collect the tax. All the provisions of the revenue
11 laws of the state which apply to the enforcement of liens for
12 privilege, license, or excise taxes due the state shall apply
13 fully to the collection of the rental tax. The county
14 commission, the state Department of Revenue, or private
15 collection agency, as determined by the county commission,
16 shall collect the tax and enforce this act, and the county
17 commission or any private collection agency collecting the tax
18 shall have and exercise all rights and remedies that the state
19 Department of Revenue would have if the rental tax were being
20 administered, enforced, and collected by the state Department
21 of Revenue. The county commission, the state Department of
22 Revenue, or private collection agency, as applicable, may
23 employ special counsel as it deems necessary from time to time
24 to enforce the collection of the rental tax and otherwise to
25 enforce this act, including the institution, prosecution, and
26 defense of any litigation involving this act. The county
27 commission, the state Department of Revenue, or private

1 collection agency shall pay the special counsel such fees as
2 it deems necessary and proper from the proceeds of the rental
3 tax.

4 Section 9. (a) The rental tax, except where
5 otherwise provided in this act, shall be due and payable in
6 monthly installments on or before the twentieth day of the
7 month next succeeding the month in which the tax accrues.

8 (b) Except where otherwise provided in this act, on
9 or before the twentieth day of each month, every person who is
10 charged with the collection of the rental tax shall render to
11 the county, on a form or forms prescribed by the county
12 commission, a true and correct statement showing any
13 information the county commission may require, and at the time
14 of making the monthly report the person shall pay the county
15 commission the amount of tax then due to be remitted.

16 (c) When the total rental tax that a lessor or
17 vendor must collect under this act averages less than two
18 hundred dollars (\$200) per month during the preceding calendar
19 year, a quarterly return and remittance in lieu of the monthly
20 returns may be made, by election of the lessor or vendor to
21 the county, on or before the twentieth day of the month next
22 succeeding the end of the quarter for which the tax is due
23 under any rules and regulations as may be prescribed. The
24 election to file quarterly shall be made in writing no later
25 than February 20 of each year and shall be filed with the
26 county. Notwithstanding the foregoing, but subject to the
27 final sentence of this subsection, no rental tax return shall

1 be due until January 20 of each year unless the total rental
2 tax that a lessor or vendor was required to collect under this
3 act during the preceding calendar year exceeds ten dollars
4 (\$10). In order to qualify for quarterly or annual filing
5 status, the lessor or vendor shall have (1) been in business
6 for the entire preceding calendar year, (2) been subject to
7 the requirement to collect the rental tax for the entire
8 preceding calendar year, and (3) filed the required returns
9 covering the entire preceding calendar year upon which the
10 calculation of the average monthly tax or annual tax required
11 to be collected is based.

12 (d) The county commission, for good cause, may
13 extend the time for making any return required by this act,
14 but the time for filing such return shall not be extended for
15 a period greater than 30 days from the date such return is due
16 to be made.

17 Section 10. Any person who is charged with
18 collecting the rental tax and who makes cash or credit leases
19 or rentals, may report such cash leases or rentals when made,
20 and shall thereafter include in each monthly report all credit
21 collections made during the month preceding, and shall remit
22 the tax due thereon at the time of filing such report, but in
23 no event shall the tax be owed by the lessor or vendor until
24 collections of the credit leases or rentals have been made.

25 Section 11. It shall be the duty of every person
26 required to collect the rental tax to keep and preserve
27 suitable records of the rental revenues of the business and

1 the rental tax collected, and such other books or accounts as
2 may be necessary to determine the amount of rental tax that he
3 or she collected, and was required to collect, from lessees or
4 renters hereunder. It shall be the duty of every person to
5 keep and preserve all invoices of tangible personal property
6 leased or rented, and all such books, invoices, and other
7 records shall be open for examination at any time by the
8 county commission or its duly authorized agent. Any person
9 leasing, who in addition leases for releasing, shall keep his
10 or her books so as to show separately such transactions and
11 the rental revenues of leasing for releasing. All transactions
12 involving the leasing and rental of tangible personal property
13 shall be subject to the rental tax in the absence of such
14 separate records.

15 Section 12. Any person subject to the provisions
16 hereof who shall sell out his or her business or stock of
17 rental goods, or shall quit business, shall be required to
18 make out the return provided for by this act within 30 days
19 after the date he or she sold out his or her business or stock
20 of rental goods, or quit business, and his or her successor in
21 business shall be required to withhold sufficient of the
22 purchase money to cover the amount of tax due and unpaid under
23 this act until the time the former owner produces a receipt
24 from the county commission showing that the tax has been paid,
25 or a certificate that no tax is due. If the purchaser of a
26 business or stock of rental goods fails to withhold purchase
27 money and the tax is due and unpaid after the 30-day period

1 allowed, he or she shall be personally liable for the payment
2 of the tax accrued and unpaid on the transactions engaged in
3 by the former owner. If the county commission deems it
4 necessary to collect the taxes due the county, it may make a
5 jeopardy assessment as provided in Chapter 29 of Title 40 of
6 the Code of Alabama 1975, as amended.

7 Section 13. If the governing body of the county
8 elects to levy and impose the rental tax, it shall specify in
9 the resolution levying and imposing the rental tax the first
10 day of the second calendar month next following the month
11 during which the tax levy is made as the effective date of the
12 levy. The resolution may provide such other terms or
13 provisions relating to the levy, collection, administration,
14 and enforcement of the rental tax as are not contrary to or
15 inconsistent with this act.

16 Section 14. The tax authorized to be levied by this
17 act shall be conclusively presumed to be a direct tax on the
18 lessee or renter, precollected for the purposes of convenience
19 and facility only, and shall not be construed as a gross
20 receipts or gross proceeds tax on the lessor or vendor charged
21 with the collection or remittance of this tax. To the extent
22 that Act 89, adopted during the 1975 Fourth Special Session,
23 is inconsistent with any provision of this act, such
24 conflicting provision of the act is superseded and repealed,
25 but only to the extent of the conflict, and Act 89 of the 1975
26 Fourth Special Session shall otherwise remain in full force
27 and effect.

1 Section 15. The county commission may anticipate the
2 proceeds from the tax so required to be paid to it by issuing
3 funding or refunding bonds, warrants, or other evidences of
4 indebtedness of the county, and may enter into funding
5 agreements or other obligations to governmental entities or
6 public corporations payable from such proceeds, for any
7 purpose, and may pledge for the payment thereof the proceeds
8 from the tax so paid to it. The pledge of such proceeds by the
9 county commission for payment of the principal of and interest
10 on the bonds, warrants, funding agreements, or other evidences
11 of indebtedness or other obligations issued or entered into by
12 the county commission shall constitute a part of the contract
13 with the holders of the bonds, warrants, evidences of
14 indebtedness, or other obligations secured thereby and such
15 contract shall be protected from impairment to the fullest
16 extent provided by the federal Constitution and the
17 Constitution of Alabama of 1901, as amended. Obligations of
18 the county payable from or secured by the proceeds of the
19 rental tax shall be issued under the general law of the state
20 available for those purposes, including, without limitation,
21 Chapter 28 of Title 11 of the Code of Alabama 1975, as
22 amended.

23 Section 16. No public official or family member of a
24 public official shall obtain personal gain from the
25 expenditure of the proceeds of the rental tax levied by this
26 act.

1 Section 17. The provisions of this act are
2 severable. If a court of competent jurisdiction adjudges
3 invalid or unconstitutional any clause, sentence, paragraph,
4 section, or part of this act, the judgment or decree shall not
5 affect, impair, invalidate, or nullify the remainder of this
6 act, but the effect of the decision shall be confined to the
7 clause, sentence, paragraph, section, or part of this act
8 adjudged to be invalid or unconstitutional.

9 Section 18. The county commission may prescribe all
10 necessary or appropriate rules and regulations for the
11 implementation of this act, including all rules and
12 regulations as may be necessary by reason of any alteration of
13 law in relation to this act.

14 Section 19. This act shall become effective
15 immediately following its passage and approval by the
16 Governor, or its otherwise becoming law.