

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

2  
3  
4  
5  
6  
7  
8  
9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
12

13 Relating to Chilton County; to levy an additional  
14 one cent sales tax which shall be used exclusively for the  
15 construction, maintenance, and operation of a hospital in  
16 Chilton County; to provide for an expiration date for the tax;  
17 and to provide for a referendum and subsequent referendums.  
18 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

21 Section 2. As used in this act, state sales tax  
22 means the tax imposed by the state sales and use tax statutes,  
23 including, but not limited to, Sections 40-23-1, 40-23-2,  
24 40-23-3, and 40-23-4, Code of Alabama 1975.

25 Section 3. (a) (1) There is imposed an additional  
26 sales and use tax of one cent (\$.01) against gross sales or  
27 gross receipts which shall be used exclusively for the

1 construction, maintenance, and operation of a hospital in  
2 Chilton County.

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

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

11 Section 4. The taxes levied by this act, except as  
12 otherwise provided, shall be due and payable to the Director  
13 of Revenue or any other county officer or employee charged  
14 with the duty of collecting county licenses or privilege  
15 taxes, on or before the last day of each month next succeeding  
16 the month in which the tax accrues. On or before the last day  
17 of each month after the ratification date of the taxes, every  
18 person upon whom the tax is levied by this act shall provide  
19 to the director on a form prescribed by the director, a true  
20 and correct statement showing the gross proceeds of the  
21 business subject to the tax for the then preceding month,  
22 together with such other information as the director may  
23 require. When making the monthly report, the taxpayer shall  
24 compute and pay to the director the amount of taxes shown to  
25 be due; provided, however, any person subject to the tax who  
26 conducts any business on a credit basis may defer reporting  
27 and paying the tax until after the person has received payment

1 for the items, articles, or accommodations furnished. In the  
2 event the taxpayer so defers reporting and paying any taxes,  
3 he or she shall thereafter include in each monthly report all  
4 credit collections made during the then preceding month and  
5 shall pay the amount of taxes computed thereon at the time of  
6 filing the report. Every person engaged or continuing in any  
7 business subject to the taxes levied by this act shall keep  
8 suitable records of the gross proceeds of the business and  
9 such other books or accounts as may be necessary to determine  
10 the amount of tax for which he or she is liable. The records  
11 shall be kept and preserved for a period of five years and  
12 shall be open for examination at any time by the director or  
13 by any duly authorized agent, deputy, or employees of the  
14 director. Any person who fails to pay the tax levied by this  
15 act within the time required by this act shall pay in addition  
16 to the tax a penalty of 10 percent of the amount of tax due,  
17 together with interest thereon at the rate of one-half of one  
18 percent per month or fraction thereof from the date on which  
19 the tax became due and payable, to be assessed and collected  
20 as a part of the tax. The director may waive or remit the  
21 penalty or any portion thereof.

22           Section 5. The tax shall expire on a date not later  
23 than four years after payment of bonds or warrants, or both,  
24 issued for the financing for the construction of a hospital as  
25 certified by the county commission. Upon certification, the  
26 tax levied pursuant to this act shall terminate and this act  
27 and the tax shall automatically become null and void.

1           Section 6. (a) This act shall become operative only  
2 if approved by a majority of the qualified electors of Chilton  
3 County who vote in an election to be called by special  
4 referendum before or on the day of the 2014 primary election.  
5 The notice of the election shall be given by the judge of  
6 probate, and the election shall be held, conducted, and the  
7 results canvassed in the manner as other county elections. The  
8 question shall be:

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

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

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

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

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

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