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3 CONFERENCE COMMITTEE REPORT FOR HB331
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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 county
14 commission to levy an additional one cent sales tax which
15 shall be used exclusively for the construction, maintenance,
16 and operation of a hospital in Chilton County; to provide for
17 an expiration date for the tax; and to provide for a
18 referendum and subsequent referendums.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

22 Section 2. As used in this act, state sales tax
23 means the tax imposed by the state sales and use tax statutes,
24 including, but not limited to, Sections 40-23-1, 40-23-2,
25 40-23-3, and 40-23-4, Code of Alabama 1975.

26 Section 3. (a) (1) The Chilton County Commission is
27 authorized to levy an additional sales and use tax of one cent

1 (\$.01) against gross sales or gross receipts which shall be
2 used exclusively for the construction, maintenance, and
3 operation of a hospital in Chilton County.

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

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

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

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

23 Section 5. The tax shall expire on a date not later
24 than four years after payment of bonds or warrants, or both,
25 issued for the financing for the construction of a hospital as
26 certified by the county commission. Upon certification, the

1 tax authorized pursuant to this act shall terminate and this
2 act and the tax shall automatically become null and void.

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

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

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

1 shall certify the results of the election to the Secretary of
2 State.

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

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

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

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