

1 SB462  
2 160172-4  
3 By Senator Ward (N & P)  
4 RFD: Local Legislation No. 1  
5 First Read: 11-MAR-14

1 SB462

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3  
4 With Notice and Proof

5  
6 ENROLLED, An Act,

7 Relating to Chilton County; to levy additional sales  
8 and use taxes to be used for the construction, maintenance,  
9 and operation of hospital facilities in Chilton County; to  
10 provide for certain matters relating to the administration,  
11 collection, and enforcement of such taxes; to provide for the  
12 effective date and termination of such taxes; to provide for  
13 an advisory referendum regarding the levy of the taxes; to  
14 provide that such taxes may not be abated pursuant to Chapter  
15 9B, Title 40, Code of Alabama 1975, or otherwise; and to  
16 authorize the pledge of such taxes by Chilton County or a  
17 public corporation acting as its agent to secure indebtedness  
18 issued for the purposes for which the taxes are authorized.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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

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

3           (2) "Commissioner" means the Commissioner of Revenue  
4 of the state.

5           (3) "County" means Chilton County in the state.

6           (4) "Public Hospital Corporation" means the Chilton  
7 County Health Care Authority, or any successor thereto, or any  
8 other public corporation heretofore or hereafter organized for  
9 hospital purposes in the county under any general law  
10 heretofore or hereafter enacted by the Legislature.

11           (5) "State" means the State of Alabama.

12           (6) "State Department of Revenue" means the  
13 Department of Revenue of the state.

14           (7) "State sales tax" means the tax or taxes imposed  
15 by the state sales tax statutes.

16           (8) "State sales tax statutes" means Division 1 of  
17 Article 1 of Chapter 23 of Title 40 of the code, including all  
18 other statutes of the state which expressly set forth any  
19 exemptions from the computation of the taxes levied in  
20 Division 1 and all other statutes which expressly apply to, or  
21 purport to affect, the administration of Division 1 and the  
22 incidence and collection of the taxes imposed therein.

23           (9) "State use tax" means the tax or taxes imposed  
24 by the state use tax statutes.

1           (10) "State use tax statutes" means Article 2 of  
2 Chapter 23 of Title 40 of the code, including all other  
3 statutes of the state which expressly set forth any exemptions  
4 from the computation of the tax levied in Article 2 and all  
5 other statutes of the state which expressly apply to, or  
6 purport to affect, the administration of Article 2 and the  
7 incidence and collection of the taxes imposed therein.

8           (b) Except where another meaning is clearly  
9 indicated by the context, all definitions set forth in the  
10 state sales tax statutes and the state use tax statutes shall  
11 be effective as definitions of the words, terms, and phrases  
12 used in this act. All words, terms, and phrases used herein,  
13 other than those hereinabove specifically defined, shall have  
14 the respective meanings ascribed to them in the state sales  
15 tax statutes and the state use tax statutes and shall have the  
16 same scope and effect that the same words, terms, and phrases  
17 have where used in the state sales tax statutes and the state  
18 use tax statutes.

19           Section 3. (a) The governing body of the county is  
20 authorized to levy and impose in the county, in addition to  
21 all other taxes of every kind now imposed by law, and to  
22 collect as herein provided, a privilege or license tax against  
23 the person on account of the business activities and in the  
24 amount to be determined by the application of rates against

1 gross sales, or gross receipts, as the case may be, as  
2 follows:

3 (1) Upon every person, firm, or corporation,  
4 (including the State of Alabama, the University of Alabama,  
5 Auburn University and all other institutions of higher  
6 learning in the state, whether such institutions be  
7 denominational, state, county, or municipal institutions, and  
8 any association or other agency or instrumentality of such  
9 institutions) engaged, or continuing within the county in the  
10 business of selling at retail any tangible personal property  
11 whatsoever, including merchandise and commodities of every  
12 kind and character, (not including, however, bonds or other  
13 evidences of debts or stocks, nor sales of material and  
14 supplies to any person for use in fulfilling a contract for  
15 the painting, repair, or reconditioning of vessels, barges,  
16 ships, and other watercraft, and commercial fishing vessels of  
17 over five tons displacement as registered with the United  
18 States Coast Guard and licensed by the State of Alabama  
19 Department of Conservation and Natural Resources), an amount  
20 equal to one percent of the gross proceeds of sales of the  
21 business except where a different amount is expressly provided  
22 herein. Provided, however, that any person engaging or  
23 continuing in business as a retailer and wholesaler or jobber  
24 shall pay the tax required on the gross proceeds of retail  
25 sales of the business at the rates specified, when his or her

1 books are kept so as to show separately the gross proceeds of  
2 sales of each business, and when his or her books are not so  
3 kept he or she shall pay the tax as retailer on the gross  
4 sales of the business.

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

13 (2) Upon every person, firm, or corporation engaged,  
14 or continuing within the county, in the business of conducting  
15 or operating places of amusement or entertainment, billiard  
16 and pool rooms, bowling alleys, amusement devices, musical  
17 devices, theaters, opera houses, moving picture shows,  
18 vaudevilles, amusement parks, athletic contests, including  
19 wrestling matches, prize fights, boxing and wrestling  
20 exhibitions, football and baseball games, (including athletic  
21 contests, conducted by or under the auspices of any  
22 educational institution within the county, or any athletic  
23 association thereof, or other association whether the  
24 institution or association be a denominational, a state, or  
25 county, or a municipal institution or association or a state,

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

19 (3) Upon every person, firm, or corporation engaged  
20 or continuing within the county in the business of selling at  
21 retail machines used in mining, quarrying, compounding,  
22 processing, and manufacturing of tangible personal property,  
23 an amount equal to one-half percent of the gross proceeds of  
24 the sale of such machines. The term "machines," as herein  
25 used, shall include machinery which is used for mining,

1 quarrying, compounding, processing, or manufacturing tangible  
2 personal property, and the parts of the machines, attachments,  
3 and replacements therefor, which are made or manufactured for  
4 use on or in the operation of the machines and which are  
5 necessary to the operation of such machines and are  
6 customarily so used.

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

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

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

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

1 presently exempted under the state sales tax statutes from the  
2 computation of the amount of the state sales tax.

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

20 (2) On the storage, use or other consumption in the  
21 county of any machines used in mining, quarrying, compounding,  
22 processing and manufacturing of tangible personal property,  
23 purchased at retail on or after the effective date of such  
24 tax, at the rate of one-half percent of the sales price of any  
25 such machine or the amount of tax collected by the seller,

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

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

1 used vehicle sold less the credit for the used vehicle taken  
2 in trade.

3 (4) On the storage, use or other consumption in the  
4 county of any machine, machinery, or equipment which is used  
5 in planting, cultivating and harvesting farm products, or used  
6 in connection with the production of agricultural produce or  
7 products, livestock or poultry, or farms, and the parts of  
8 such machines, machinery or equipment, attachments and  
9 replacements therefor which are made or manufactured for use  
10 on or in the operation of such machine, machinery or  
11 equipment, and which are necessary to and customarily used in  
12 the operation of such machine, machinery or equipment, which  
13 is purchased at retail after the effective date of the tax,  
14 for storage, use or other consumption in the county, at the  
15 rate of one-half percent of the sales price of such property  
16 or the amount of tax collected by the seller, whichever is  
17 greater. Provided, however, that the one-half percent rate  
18 herein prescribed with respect to parts, attachments and  
19 replacements shall not apply to any automotive vehicle or  
20 trailer designed primarily for public highway use except farm  
21 trailers used primarily in the production and harvesting of  
22 agricultural commodities.

23 (b) There are exempted from the provisions of this  
24 section, and from the taxes authorized to be imposed by this  
25 section, the storage, use, or other consumption of property

1 the storage, use, or other consumption of which is presently  
2 exempted under the state use tax statutes from the state use  
3 tax. Subject to those exemptions, every person storing or  
4 using or otherwise consuming in the county tangible personal  
5 property purchased at retail on or after the effective date of  
6 any such taxes imposed pursuant to the authorization contained  
7 in this section shall be liable for the taxes so imposed, and  
8 the liability shall not be extinguished until the tax has been  
9 paid by such person; provided, however, that a receipt from a  
10 retailer maintaining a place of business in the county given  
11 to the purchaser or other receipt or documentation regarding  
12 payment of tax permitted under applicable rules and  
13 regulations, shall be sufficient to relieve the purchaser from  
14 further liability for tax to which such receipt or  
15 documentation may refer.

16 Section 5. Each person engaging or continuing within  
17 the county in a business subject to the sales tax authorized  
18 to be levied in Section 3 shall add to the sales price and  
19 collect from the purchaser the amount due by the taxpayer on  
20 account of the tax. It shall be unlawful for any person  
21 subject to the sales tax authorized to be levied in Section 3  
22 to fail or refuse to add to the sales price and to collect  
23 from the purchaser the amount herein required to be so added  
24 to the sales price and collected from the purchaser, and it  
25 shall likewise be unlawful for any person subject to the tax

1 to refund or offer to refund all or any part of the amount so  
2 collected or to absorb or advertise directly or indirectly the  
3 absorption or refund of the tax or any portion thereof.

4 Section 6. (a) The governing body of the county  
5 shall administer and collect the taxes herein authorized to be  
6 levied and collected, or shall cause such taxes to be  
7 administered and collected by the State Department of Revenue  
8 or a private collection agency at the same time and in the  
9 same manner as the state sales tax and state use tax are  
10 collected, pursuant to, and in accordance with, the applicable  
11 provisions of Sections 11-3-11.2 and 11-3-11.3 of the code.

12 Without limiting the generality of the foregoing, the  
13 governing body of the county or other collection agency shall  
14 have the same rights, remedies, power, and authority,  
15 including the right to adopt and implement the same  
16 procedures, as would be available to the State Department of  
17 Revenue if the taxes herein authorized were being  
18 administered, enforced, and collected by the State Department  
19 of Revenue. The governing body of the county may retain or may  
20 pay to the State Department of Revenue or a private collection  
21 agency, as its fee for the cost of collecting such taxes, an  
22 amount not to exceed five percent of the proceeds of such  
23 taxes so collected; provided, if the governing body of the  
24 county or the State Department of Revenue shall administer and  
25 collect the taxes the amount retained by the governing body or

1 paid to the State Department of Revenue shall not exceed the  
2 actual cost of collection, whichever is less.

3 (b) With respect to the taxes herein authorized to  
4 be levied and imposed by it, the county shall be deemed to be  
5 a self-administered county, as that term is defined in Section  
6 40-2A-3 of the code.

7 Section 7. The governing body of the county may call  
8 an advisory countywide referendum election on the question of  
9 whether or not the qualified electors of the county support or  
10 oppose the governing body levying the additional sales and use  
11 taxes authorized in this act. All costs of the advisory  
12 referendum, including, but not limited to, the cost of  
13 publishing the notice and of furnishing ballots or renting  
14 voting machines, shall be paid by the county. The governing  
15 body of the county shall not be bound by the results of any  
16 such advisory referendum and may in its sole discretion  
17 determine to levy or not levy the taxes authorized in this  
18 act.

19 Section 8. The taxes authorized to be levied  
20 pursuant to this act shall constitute a debt due the county  
21 and may be collected by civil suit, in addition to all other  
22 methods provided by law and in this act. The taxes, together  
23 with any interest and penalties with respect thereto, shall  
24 constitute and be secured by a lien upon the property of any  
25 person from whom the taxes are due or who is required to



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

23 Section 9. All provisions of the state sales tax  
24 statutes with respect to payment, assessment, and collection  
25 of the state sales tax, making of reports, and keeping and

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

1 and state use tax statutes. All provisions of the state sales  
2 tax statutes and the state use tax statutes that are made  
3 applicable by this act to the taxes herein authorized to be  
4 levied and to the administration of this act are incorporated  
5 herein by reference and made a part hereof as if fully set  
6 forth herein.

7 Section 10. Notwithstanding any provision of law to  
8 the contrary, none of the taxes herein authorized to be levied  
9 and collected may be abated by any governmental or other  
10 public body pursuant to Chapter 9B of Title 40 of the code or  
11 otherwise.

12 Section 11. The proceeds of any taxes levied  
13 pursuant to the authorization contained in this act shall be  
14 used only for the purpose of providing funds to pay the costs  
15 of construction, maintenance and operation of hospital  
16 facilities in the county. The entire proceeds derived by the  
17 county from the taxes herein authorized to be levied,  
18 including any income derived from the investment of such  
19 proceeds, shall be paid over and deposited, promptly upon  
20 receipt thereof, into a separate and distinct fund or account  
21 of the county, which shall be accounted for as other county  
22 funds; provided, however, the governing body of the county  
23 shall have the further power to designate as the agency of the  
24 county to construct, maintain and operate the hospital  
25 facilities any public hospital corporation heretofore or

1 hereafter organized for hospital purposes in the county. When  
2 a public hospital corporation shall be so designated, the  
3 proceeds of the taxes thereafter collected shall be paid over  
4 to it and shall be used by it for any one or more of the  
5 purposes for which the taxes are herein authorized to be  
6 levied. The county or the public hospital corporation may  
7 anticipate the proceeds from the taxes so required to be paid  
8 to it by issuing, for any of the purposes for which the taxes  
9 are herein authorized to be levied, funding or refunding  
10 bonds, warrants, or certificates of indebtedness of the county  
11 or the public hospital corporation, and may pledge for the  
12 payment of the principal thereof and interest thereon the  
13 proceeds from the taxes so paid to it. The designation by the  
14 governing body of the county of a public hospital corporation  
15 to receive the proceeds of the taxes levied pursuant to this  
16 act, the payment of such proceeds over to a public hospital  
17 corporation and the pledge of such proceeds by the public  
18 hospital corporation for the payment of the principal of and  
19 interest on bonds, warrants, or certificates of indebtedness  
20 issued by such public hospital corporation shall constitute a  
21 part of the contract with the holders of the bonds, warrants,  
22 or certificates of indebtedness and such contract shall be  
23 protected from impairment to the fullest extent provided by  
24 the federal Constitution and the Constitution of Alabama of  
25 1901, as amended.

1           Section 12. (a) If the governing body of the county  
2           elects to levy and impose any of the taxes herein authorized  
3           to be levied and imposed, it shall specify in the resolution  
4           levying and imposing such taxes the first day of the second  
5           calendar month next following that during which such levy is  
6           made as the effective date of such levy. Such resolution may  
7           provide such other terms or provisions relating to the levy,  
8           collection, administration and enforcement of such taxes as  
9           are not contrary to or inconsistent with the provisions of  
10          this act.

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

17           (c) No tax levied hereunder may be terminated by the  
18          county, as authorized in the preceding provisions of this  
19          section, if there are at the time outstanding and unpaid any  
20          bonds, warrants, notes, or other securities or obligations  
21          issued by either the county or any public hospital  
22          corporation, and which by their terms are payable, in whole or  
23          in part, out of, or secured by a pledge of, any revenues or  
24          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 11 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 the taxes were herein authorized to be levied.

21           Section 13. The provisions of this act are  
22 severable. If any part of this act is declared invalid or  
23 unconstitutional, that declaration shall not affect the part  
24 which remains.

25           Section 14. Act No. 2014-162 is hereby repealed.

1                   Section 15. This act shall become effective  
2 immediately following its passage and approval by the  
3 Governor, or its otherwise becoming law.

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President and Presiding Officer of the Senate

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Speaker of the House of Representatives

Senate 18-MAR-14.  
I hereby certify that the within Act originated in and passed  
the Senate.

Senate 02-APR-14  
I hereby certify that the within Act originated in and passed  
the Senate, as amended by Executive Amendment.

Patrick Harris  
Secretary

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House of Representatives  
Passed: 20-MAR-14  
House of Representatives  
Passed: 02-APR-14, as amended by Executive Amendment.

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By: Senator Ward