

1 HB367
2 196485-4
3 By Representative Martin (N & P)
4 RFD: Local Legislation
5 First Read: 09-APR-19

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ENROLLED, An Act,

Relating to Chilton County; authorizing the county commission to levy additional sales and use taxes; providing for the collection, distribution, and use of the proceeds of the taxes; and prescribing penalties and fixing punishment for violation of this act.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

Section 2. As used in this act, the following words have the following meanings:

(1) COUNTY. Chilton County.

(2) SALES AND USE TAX. A tax imposed by the state sales and use tax statutes and such other acts applicable to Chilton County, including, but not limited to, Article 1 and Article 2 of Chapter 23, Title 40, Code of Alabama 1975.

Section 3. (a) The Chilton County Commission, upon a majority vote of the members and in addition to all other taxes, may levy a sales and use tax in an amount up to a one percent sales and use tax on sales, use, storage, consumption, or gross receipts in the county and, in addition, may levy a sales and use tax in the amount of up to two percent sales and use tax on sales, use, storage, consumption, or gross receipts outside of the corporate limits of the City of Clanton, the

1 City of Jemison, the Town of Maplesville, and the Town of
2 Thorsby.

3 (b) The gross receipts of any business and the gross
4 proceeds of all sales and use of products or services which
5 are presently exempt under the state sales and use tax
6 statutes are exempt from the taxes authorized by this act. In
7 addition, the gross receipts and gross proceeds from the sale
8 and use of all motor vehicles and agricultural machinery and
9 equipment and related items covered by Section 40-23-37, Code
10 of Alabama 1975, are exempt from the taxes.

11 (c) Any taxes levied under this act may not be
12 levied at a rate proportionately higher than the proportional
13 rate for various types of sales and uses under the state sales
14 and use tax.

15 Section 4. The taxes levied by this act shall be
16 collected at the same time and in the same manner as the state
17 sales and use taxes are collected in the county and those
18 sales and use taxes applicable only to the county.

19 Section 5. Each person engaging or continuing in a
20 business subject to the taxes levied by this act shall add to
21 the sales price and collect from the purchaser the amount due
22 by the taxpayer because of the sale or use. It shall be
23 unlawful for any person subjected to the tax to fail to refuse
24 to add to the sales price and to collect from the purchaser
25 the amount required to be added to the sale pursuant to this

1 act. It shall be unlawful for any person subjected to the
2 taxes levied by this act to refund or offer to refund all or
3 any part of the amount collected or to absorb or advertise
4 directly or indirectly the absorption or refund of any portion
5 of the taxes.

6 Section 6. The taxes levied by this act shall
7 constitute a debt due Chilton County. The taxes, together with
8 any interest and penalties, shall constitute and be secured by
9 a lien upon the property of any person from whom the tax is
10 due or who is required to collect the taxes. The county shall
11 collect the taxes and enforce this act and shall have and may
12 exercise all rights and remedies otherwise currently
13 applicable or which may be provided for in the future for the
14 collection of the sales and use taxes in the county. The
15 county may adopt any rules necessary to provide for the
16 collection and administration of the taxes.

17 Section 7. All existing provisions of the sales and
18 use tax statutes, whether imposed by state statutes or local
19 act applicable to Chilton County, with respect to the payment,
20 assessment, and collection of the sales and use tax, making of
21 reports, keeping and preserving records, penalties for failure
22 to pay the tax, promulgating rules and regulations with
23 respect to the sales and use tax, and the administration and
24 enforcement of the sales and use taxes which are not
25 inconsistent with this act shall apply to the taxes levied

1 under this act. The county shall have and exercise the same
2 powers, duties, and obligations with respect to the taxes
3 levied under this act as imposed by the existing sales and use
4 tax statutes, whether imposed by state statutes or local act
5 applicable to the county. All provisions of the existing sales
6 and use tax statutes that are made applicable by this act to
7 the taxes levied under this act, including any provisions for
8 the administration and enforcement of this act, are
9 incorporated by reference and made part of this act as if
10 fully set forth herein.

11 Section 8. All taxes collected under this act shall
12 be remitted to Chilton County and deposited in the Chilton
13 County General Fund earmarked for infrastructure, public
14 safety, and economic development in the county.

15 Section 9. The authority for the Chilton County
16 Commission to levy any sales and use taxes pursuant to this
17 act shall expire 35 years after the effective date of this act
18 unless the taxes are renewed by a majority vote of the Chilton
19 County Commission.

20 Section 10. This act shall become effective
21 immediately following its passage and approval by the
22 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 18-APR-19.

Jeff Woodard
Clerk

Senate

02-MAY-19

Passed