

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

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Chilton County; authorizing the county
14 commission to levy additional sales and use taxes; providing
15 for the collection, distribution, and use of the proceeds of
16 the taxes; and prescribing penalties and fixing punishment for
17 violation of this act.

18 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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

23 (1) COUNTY. Chilton County.

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

1 Section 3. (a) The Chilton County Commission, upon a
2 majority vote of the members and in addition to all other
3 taxes, may levy a sales and use tax in an amount up to a one
4 percent sales and use tax on sales, use, storage, consumption,
5 or gross receipts in the county and, in addition, may levy a
6 sales and use tax in the amount of up to two percent sales and
7 use tax on sales, use, storage, consumption, or gross receipts
8 outside of the corporate limits of the City of Clanton, the
9 City of Jemison, the Town of Maplesville, and the Town of
10 Thorsby.

11 (b) The gross receipts of any business and the gross
12 proceeds of all sales and use of products or services which
13 are presently exempt under the state sales and use tax
14 statutes are exempt from the taxes authorized by this act. In
15 addition, the gross receipts and gross proceeds from the sale
16 and use of all motor vehicles and agricultural machinery and
17 equipment and related items covered by Section 40-23-37, Code
18 of Alabama 1975, are exempt from the taxes.

19 (c) Any taxes levied under this act may not be
20 levied at a rate proportionately higher than the proportional
21 rate for various types of sales and uses under the state sales
22 and use tax.

23 Section 4. The taxes levied by this act shall be
24 collected at the same time and in the same manner as the state
25 sales and use taxes are collected in the county and those
26 sales and use taxes applicable only to the county.

1 Section 5. Each person engaging or continuing in a
2 business subject to the taxes levied by this act shall add to
3 the sales price and collect from the purchaser the amount due
4 by the taxpayer because of the sale or use. It shall be
5 unlawful for any person subjected to the tax to fail to refuse
6 to add to the sales price and to collect from the purchaser
7 the amount required to be added to the sale pursuant to this
8 act. It shall be unlawful for any person subjected to the
9 taxes levied by this act to refund or offer to refund all or
10 any part of the amount collected or to absorb or advertise
11 directly or indirectly the absorption or refund of any portion
12 of the taxes.

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

24 Section 7. All existing provisions of the sales and
25 use tax statutes, whether imposed by state statutes or local
26 act applicable to Chilton County, with respect to the payment,
27 assessment, and collection of the sales and use tax, making of

1 reports, keeping and preserving records, penalties for failure
2 to pay the tax, promulgating rules and regulations with
3 respect to the sales and use tax, and the administration and
4 enforcement of the sales and use taxes which are not
5 inconsistent with this act shall apply to the taxes levied
6 under this act. The county shall have and exercise the same
7 powers, duties, and obligations with respect to the taxes
8 levied under this act as imposed by the existing sales and use
9 tax statutes, whether imposed by state statutes or local act
10 applicable to the county. All provisions of the existing sales
11 and use tax statutes that are made applicable by this act to
12 the taxes levied under this act, including any provisions for
13 the administration and enforcement of this act, are
14 incorporated by reference and made part of this act as if
15 fully set forth herein.

16 Section 8. All taxes collected under this act shall
17 be remitted to Chilton County and deposited in the Chilton
18 County General Fund earmarked for infrastructure, public
19 safety, and economic development in the county.

20 Section 9. The authority for the Chilton County
21 Commission to levy any sales and use taxes pursuant to this
22 act shall expire 35 years after the effective date of this act
23 unless the taxes are renewed by a majority vote of the Chilton
24 County Commission.

25 Section 10. This act shall become effective
26 immediately following its passage and approval by the
27 Governor, or its otherwise becoming law.

