



# State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street  
Montgomery, Alabama 36132

October 17, 2015

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption in **Randolph County**

Sections 40-12-04, et seq., **Code of Alabama 1975**, authorize and empower counties to levy a true sales and use tax identical to the State Sales and Use Tax Laws except for the rates of tax and require the Alabama Department of Revenue upon request of the county to collect the tax.

On September 14, 2015, the governing body of Randolph County adopted Ordinance No. (not known) levying a sales and use tax **effective November 1, 2015**.

## Sales & Use Tax Rates:

	<u>Old Rates</u>	<u>New Rates</u>
General Rate .....	1.00%	2.00%
Admissions to places of amusement and entertainment .....	1.00%	2.00%
Retail selling price of food for human consumption sold through vending machines .....	1.00%	2.00%
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products .....	1.00%	2.00%
Machines, parts, and attachments for machines used in manufacturing tangible personal property .....	1.00%	2.00%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers .....	1.00%	2.00%
Withdrawal fee for automotive vehicle dealers only.....	\$2.50	\$2.50

The Law requires that Randolph County sales and use taxes be collected, reported and remitted in the same manner as the State sales and use taxes. Randolph County sales and use taxes are to be included on the electronic local tax return assigned to you (City and County Tax Return, form 9501). Enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes online through the My Alabama Taxes system at <https://myalabamataxes.alabama.gov>.

Please direct all questions regarding Randolph County sales and use taxes to this office:

Alabama Department of Revenue  
Sales and Use Tax Division  
Post Office Box 327710  
Montgomery, Alabama 36132-7710  
334-242-1490 or 866-576-6531

## RESOLUTION

The State of Alabama Department of Revenue has notified the Randolph County Commission that the passage of the Resolution implementing a one-cent sales tax by the Commission on the 14<sup>th</sup> day of September, 2015, left unclear with the State Department of Revenue as to whether the sales tax was to be implemented with respect to automotive sales, manufacturing, machinery, farm supplies and equipment sales. It was the intent of this Commission that the one-cent sales tax be implemented across the board with respect to sales in Randolph County, Alabama as had been done before when sales taxes were increased.

Projections concerning the revenue and income to be produced by the sales tax concerning funding the new hospital had included projections based on the taxing of automotive, manufacturing, machinery, farm supplies, and equipment sales. To have sufficient funds to generate the income necessary for the construction and operation of the hospital, the new sales tax would have to include the taxing of automotive sales, manufacturing sales, machinery sales, farm supplies and equipment sales.

In order to allow the State Department of Revenue sufficient time to implement the tax which would include automotive, manufacturing, machinery, farm supplies and equipment sales, the implementation of and collection of the tax would need to be moved from October 1, 2015 until November 1, 2015.

After discussion, a motion was made to clarify for the State Department of Revenue the Commission's intent that automotive, manufacturing, machinery, farm supplies and equipment sales are to be included as those sources from which the one-cent sales tax would be collected. Motion was further made to begin implementation of collection of the one-cent sales tax commencing November 1, 2015 as opposed to October 1, 2015.

The motion was seconded and based upon the motion and vote the Resolution is passed.

Done this the 14<sup>th</sup> day of September, 2015.

CHAIRMAN:

A handwritten signature in black ink, appearing to read "Larry Roberts", written over a horizontal line.

Larry Roberts

The Randolph County Commission adopted a resolution at its September 14<sup>th</sup>, 2015 clarifying for the State Department of Revenue the Commission's intent that automotive, manufacturing, machinery, farm supplies and equipment sales are to be included as those sources from which the one-cent sales tax would be collected. In this clarification the sales tax being referenced is the sales and use tax being implemented by Act No. 2015-074.

If additional information is needed, please do not hesitate to let us know.

A handwritten signature in black ink, appearing to read "Larry Roberts", written over a horizontal line.

Larry Roberts  
Chairman  
Randolph County Commission

## HOSPITAL RESOLUTION

Pursuant to Act No. 2015-74 passed by the Legislature of the State of Alabama and approved by the Governor's Office, a referendum was held as ordered by the Randolph County Commission calling for an advisory county wide referendum on the question of whether the qualified electors of the county supported or opposed authorizing the County Commission to levy additional county sales and use taxes.

A special election was held and the electorate of the county overwhelmingly supported authorizing the County Commission to levy the additional tax.

Pursuant to the Act No. 2015-74:

1. IT IS RESOLVED pursuant to Section 3 of said Act that the Randolph County Commission is authorized to levy and impose the additional sales tax as provided for in said Act in the amount of one percent (1%) to be used for the construction, maintenance and operation of a licensed hospital facility in Randolph County.
2. IT IS RESOLVED that the amount of the additional tax to be levied pursuant to the Act shall be one percent (1%) per dollar.
3. IT IS RESOLVED that the sales tax so authorized shall be levied as provided in Section 3 of said Act.
4. IT IS RESOLVED pursuant to Section 4 of the Act that the Randolph County Commission shall further collect a one percent (1%) per dollar tax pursuant to Section 4 of the Act as an excise tax on the storage, use or other consumption of property in the county as provided in Section 4 of said Act.
5. IT IS RESOLVED pursuant to Section 5 of said Act that each person engaging in or continuing within the county in a business subject to the sales tax authorized to be levied in Section 3 of the Act shall add to the sales price and collect from the purchaser the amount due by the taxpayer on account of the tax as provided in Section 5 of the Act.
6. IT IS RESOLVED pursuant to Section 6 of the Act that the Randolph County Commission shall cause such taxes to be administered and collected by the State Department of Revenue in the same manner as the state sales tax and state use tax are collected, pursuant to, and in accordance with, the applicable provisions of § 11-3-11.2 and 11-3-11.3 of the Code of Alabama. Said taxes collected to be administered pursuant to Section 6 of the Act.
7. IT IS RESOLVED pursuant to Section 9 of the Act that all provisions of the state sales tax statutes with respect to payment, assessment and collection of the

state sales tax, making reports, and keeping and preserving records with respect thereto, interest after the due date of the state sales tax, penalties for failure to pay the tax, make reports or otherwise comply with the state sales tax statutes, the promulgation of rules and regulations with respect to the state sales tax, and the administration and enforcement of the state sales tax statutes, which are not inconsistent with Act 2015-74, when applied to the sales taxes authorized to be levied herein, shall apply to the sales taxes authorized to be levied herein.

8. IT IS FURTHER RESOLVED pursuant to Section 9 of the Act that the State Department of Revenue shall have and exercise the same powers, duties and obligations with respect to the taxes levied under this Act that are imposed on the Commissioner and State Department of Revenue by the State Sales Tax Statutes and State Use Tax Statutes. All provisions of the state sales tax statutes and the state sales use tax statutes that are made applicable by this Act to the taxes herein authorized to be levied and to the administration of this Act are incorporated herein by reference and made a part hereof as if fully set forth herein.

9. IT IS FURTHER RESOLVED pursuant to Section 10 of the Act that notwithstanding any provision of law to the contrary, none of the taxes herein authorized to be levied and collected may be abated by any governmental or other public body pursuant to Chapter 9(b) of Title 40 of the Code or otherwise.

10. IT IS FURTHER RESOLVED pursuant to Section 11 of the Act that the proceeds of any taxes levied pursuant to the authorization contained in this Act shall be used only for the purpose of providing funding to pay the cost of construction, maintenance or operation of licensed hospital facilities in the county. The funds so collected shall be administered as provided pursuant to Section 11 of said Act.

11. Pursuant to Section 12 of the Act the taxes shall begin being collected the first day of the second calendar month after the adoption of this Resolution as being the effective date of such levy which shall be October 1, 2015.

12. IT IS FURTHER RESOLVED pursuant to the Act that no tax levied hereunder may be terminated by the county, as authorized in said Act if there are at the time outstanding and unpaid any bonds, warrants, notes, or other securities or obligations issued by the county or at its direction which by their terms are payable, in whole or in part, out of, or secured by a pledge of, any revenues or proceeds from any of such taxes.

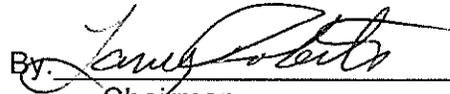
13. IT IS FURTHER RESOLVED that the Randolph County Commission shall terminate any tax levied pursuant to this Act immediately upon all bonds, warrants, notes or other securities or obligations issued by the county to construct and open for operation a licensed hospital facility, and which by their terms are payable, in whole or in part, out of, or secured by a pledge of, any revenues or proceeds from any of such taxes, shall have been fully paid and retired.

14. IT IS RESOLVED that the County Commission shall not continue any such taxes to pay or retire any debt, bonds, warrants, notes or other securities or obligations issued by the county not incurred to construct and open for operation a licensed hospital facility as provided by the Act.

15. IT IS FURTHER RESOLVED that the Randolph County Commission shall be and is authorized and empowered to pledge such taxes collected pursuant to this resolution to secure indebtedness issued for the purposes for which the taxes are authorized.

The above Resolution has been considered by the Randolph County Commission on this the 24<sup>th</sup> day of August, 2015. A motion having been made to adopt the Resolution and seconded and a vote having been taken thereon the motion passed. This Resolution is adopted by the Randolph County Commission on this the 24<sup>th</sup> day of August, 2015.

RANDOLPH COUNTY COMMISSION

By.   
Chairman

ACT No. 2015 - 74

1 HB357  
2 164820-3  
3 By Representative Fincher (N & P)  
4 RFD: Local Legislation  
5 First Read: 31-MAR-15



1  
2 ENROLLED, An Act,

3           Relating to Randolph County; to authorize the county  
4 commission to levy additional sales and use taxes of up to one  
5 percent to be used for the construction, maintenance, or  
6 operation of licensed hospital facilities in Randolph County;  
7 to provide for certain matters relating to the administration,  
8 collection, and enforcement of such taxes; to provide for the  
9 effective date and termination of such taxes immediately upon  
10 the debt incurred to construct and open for operation a  
11 licensed hospital facility having been fully and completely  
12 paid; to provide for an advisory referendum regarding the  
13 authorization of the taxes; to provide that such taxes may not  
14 be abated pursuant to Chapter 9B, Title 40, Code of Alabama  
15 1975, or otherwise; and to authorize the pledge of such taxes  
16 by Randolph County to secure indebtedness issued for the  
17 purposes for which the taxes are authorized.

18 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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

25           (1) CODE. The Code of Alabama 1975, as amended.

1                   (2) COMMISSIONER. The Commissioner of Revenue of the  
2 state.

3                   (3) COUNTY. Randolph County in the state.

4                   (4) COUNTY COMMISSION. The Randolph County  
5 Commission.

6                   (5) STATE. The State of Alabama.

7                   (6) STATE DEPARTMENT OF REVENUE. The Department of  
8 Revenue of the state.

9                   (7) STATE SALES TAX. The tax or taxes imposed by the  
10 state sales tax statutes.

11                   (8) STATE SALES TAX STATUTES. Division 1, commencing  
12 with Section 40-21-1, of Article 1 of Chapter 23 of Title 40  
13 of the code, including all other statutes of the state which  
14 expressly set forth any exemptions from the computation of the  
15 taxes levied in Division 1 and all other statutes which  
16 expressly apply to, or purport to affect, the administration  
17 of Division 1 and the incidence and collection of the taxes  
18 imposed therein.

19                   (9) STATE USE TAX. The tax or taxes imposed by the  
20 state use tax statutes.

21                   (10) STATE USE TAX STATUTES. Article 2, commencing  
22 with Section 40-23-60, of Chapter 23 of Title 40 of the code,  
23 including all other statutes of the state which expressly set  
24 forth any exemptions from the computation of the tax levied in  
25 Article 2 and all other statutes of the state which expressly

1 apply to, or purport to affect, the administration of Article  
2 2 and the incidence and collection of the taxes imposed  
3 therein.

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

15 Section 3. (a) The governing body is authorized to  
16 levy and impose in the county, in addition to all other taxes  
17 of every kind now imposed by law, and to collect as herein  
18 provided, a privilege or license tax against the person on  
19 account of the business activities and in the amount to be  
20 determined by the application of rates against gross sales, or  
21 gross receipts, as the case may be, as follows:

22 (1) Upon every person, firm, or corporation  
23 (including the State of Alabama, the University of Alabama,  
24 Auburn University, and all other institutions of higher  
25 learning in the state, whether such institutions be

1        denominational, state, county, or municipal institutions, and  
2        any association or other agency or instrumentality of such  
3        institutions) engaged, or continuing within the county in the  
4        business of selling at retail any tangible personal property  
5        whatsoever, including merchandise and commodities of every  
6        kind and character (not including, however, bonds or other  
7        evidences of debts or stocks, nor sales of material and  
8        supplies to any person for use in fulfilling a contract for  
9        the painting, repair, or reconditioning of vessels, barges,  
10       ships, and other watercraft, and commercial fishing vessels of  
11       over five tons displacement as registered with the United  
12       States Coast Guard and licensed by the State of Alabama  
13       Department of Conservation and Natural Resources), an amount  
14       of up to one percent of the gross proceeds of sales of the  
15       business. Provided, however, that any person engaging or  
16       continuing in business as a retailer and wholesaler or jobber  
17       shall pay the tax required on the gross proceeds of retail  
18       sales of the business at the rates specified, when his or her  
19       books are kept so as to show separately the gross proceeds of  
20       sales of each business, and when his or her books are not so  
21       kept he or she shall pay the tax as retailer on the gross  
22       sales of the business.

23                Where any used part including tires of an automotive  
24       vehicle or a truck trailer, semitrailer, or house trailer is  
25       taken in trade, or in a series of trades, as a credit or part

1 payment on the sale of a new or rebuilt part or tire, the tax  
2 levied herein shall be paid on the net difference, that is,  
3 the price of the new or used part or tire sold less the credit  
4 for the used part or tire taken in trade, provided, however,  
5 this provision shall not be construed to include batteries.

6 (2) Upon every person, firm, or corporation engaged,  
7 or continuing within the county, in the business of conducting  
8 or operating places of amusement or entertainment, billiard  
9 and pool rooms, bowling alleys, amusement devices, musical  
10 devices, theaters, opera houses, moving picture shows,  
11 vaudevilles, amusement parks, athletic contests, including  
12 wrestling matches, prize fights, boxing and wrestling  
13 exhibitions, football and baseball games (including athletic  
14 contests, conducted by or under the auspices of any  
15 educational institution within the county, or any athletic  
16 association thereof, or other association whether the  
17 institution or association be a denominational, a state, or  
18 county, or a municipal institution or association or a state,  
19 county, or city school, or other institution, association, or  
20 school), skating rinks, race tracks, golf courses, or any  
21 other place at which any exhibition, display, amusement, or  
22 entertainment is offered to the public or place or places  
23 where an admission fee is charged, including public bathing  
24 places, public dance halls of every kind and description  
25 within the county, an amount of up to one percent of the gross

1 receipts of any such business. Provided, however,  
2 notwithstanding any language to the contrary in the prior  
3 portion of this subdivision, the tax provisions so specified  
4 shall not apply to any athletic event conducted by a public or  
5 nonpublic primary or secondary school or any athletic event  
6 conducted by or under the auspices of the Alabama High School  
7 Athletic Association. The tax amount which would have been  
8 collected pursuant to this subdivision shall continue to be  
9 collected by the public or nonpublic primary or secondary  
10 school, but shall be retained by the school which collected it  
11 and shall be used by the school for school purposes.

12 (3) Where any used automotive vehicle or truck  
13 trailer, semitrailer, or house trailer is taken in trade or in  
14 a series of trades, as a credit or part payment on the sale of  
15 a new or used vehicle, the tax levied herein shall be paid on  
16 the net difference, that is, the price of the new or used  
17 vehicle sold less the credit for the used vehicle taken in  
18 trade.

19 (4) Upon every person, firm, or corporation engaged  
20 or continuing within the county in the business of selling  
21 through coin-operated dispensing machines food and food  
22 products for human consumption, including beverages other than  
23 coffee, milk, milk products, and substitutes therefor, there  
24 is levied a tax of up to one percent of the cost of the food,  
25 food products, and beverages sold through the machines, which

1 cost for the purpose of this subdivision shall be the gross  
2 proceeds of sales of the business.

3 (5) Where any used machine, machinery, or equipment  
4 which is used in planting, cultivating, and harvesting farm  
5 products, or used in connection with the production of  
6 agricultural produce or products, livestock, and poultry on  
7 farms is taken in trade or in a series of trades as a credit  
8 or part payment on a sale of a new or used machine, machinery,  
9 or equipment, the tax levied herein shall be paid on the net  
10 difference, that is, the price of the new or used machine,  
11 machinery, or equipment sold, less the credit for the used  
12 machine, machinery, or equipment taken in trade.

13 (b) There are exempted, however, from this section  
14 and from the computation of the amount of the tax authorized  
15 to be imposed in this section, the gross receipts of any  
16 business and the gross proceeds of all sales which are  
17 presently exempted under the state sales tax statutes from the  
18 computation of the amount of the state sales tax.

19 (c) Any provision of this section to the contrary  
20 notwithstanding, the amount of the additional levy shall not  
21 exceed one percent.

22 Section 4. (a) The governing body of the county is  
23 hereby authorized to levy and impose excise taxes on the  
24 storage, use, or other consumption of property in the county  
25 as hereinafter provided in this section:

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

15           (2) Where any used automotive vehicle or truck  
16 trailer, semitrailer, or house trailer is taken in trade, or  
17 in a series of trades, as a credit or part payment on the sale  
18 of a new or used vehicle, the tax levied herein shall be paid  
19 on the net difference, that is, the price of the new or used  
20 vehicle sold less the credit for the used vehicle taken in  
21 trade.

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

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

15 (c) Any provision of Section 4 to the contrary  
16 notwithstanding, the amount of the additional levy shall not  
17 exceed one percent.

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

1 to the sales price and collected from the purchaser, and it  
2 shall likewise be unlawful for any person subject to the tax  
3 to refund or offer to refund all or any part of the amount so  
4 collected or to absorb or advertise directly or indirectly the  
5 absorption or refund of the tax or any portion thereof.

6 Section 6. (a) The governing body of the county  
7 shall administer and collect the taxes herein authorized to be  
8 levied and collected, or shall cause such taxes to be  
9 administered and collected by the State Department of Revenue  
10 or a private collection agency at the same time and in the  
11 same manner as the state sales tax and state use tax are  
12 collected, pursuant to, and in accordance with, the applicable  
13 provisions of Sections 11-3-11.2 and 11-3-11.3 of the code.  
14 Without limiting the generality of the foregoing, the  
15 governing body of the county or other collection agency shall  
16 have the same rights, remedies, power, and authority,  
17 including the right to adopt and implement the same  
18 procedures, as would be available to the State Department of  
19 Revenue if the taxes herein authorized were being  
20 administered, enforced, and collected by the State Department  
21 of Revenue. The governing body may retain or may pay to the  
22 State Department of Revenue or a private collection agency, as  
23 a fee for the cost of collecting such taxes, an amount not to  
24 exceed five percent of the proceeds of such taxes so  
25 collected. If the governing body of the county or the State

1 Department of Revenue administers and collects the taxes, the  
2 amount retained by the governing body or paid to the State  
3 Department of Revenue as a collection fee shall not exceed the  
4 actual cost of collection, or an amount that does not exceed  
5 five percent of the proceeds of the taxes collected, whichever  
6 amount is less.

7 (b) With respect to the taxes herein authorized to  
8 be levied and imposed by it, the county shall be deemed to be  
9 a self-administered county, as that term is defined in Section  
10 40-2A-3 of the code.

11 Section 7. The governing body shall call an advisory  
12 countywide referendum election on the question of whether the  
13 qualified electors of the county support or oppose authorizing  
14 the county commission to levy additional county sales and use  
15 taxes. All costs of the advisory referendum, including, but  
16 not limited to, the cost of publishing the notice and of  
17 furnishing ballots or renting voting machines, shall be paid  
18 by the county. If a majority of the voters voting in the  
19 advisory referendum oppose authorizing the county commission  
20 to levy additional county sales and use taxes, this act shall  
21 be null and void and of no further effect. If a majority of  
22 the voters voting in the advisory referendum approve  
23 authorizing the county commission to levy additional county  
24 sales and use taxes, the county commission shall have sole

1 discretion to determine whether to levy or not levy the taxes  
2 authorized by this act.

3 Section 8. The taxes authorized to be levied  
4 pursuant to this act shall constitute a debt due the county  
5 and may be collected by civil suit, in addition to all other  
6 methods provided by law and in this act. The taxes, together  
7 with any interest and penalties with respect thereto, shall  
8 constitute and be secured by a lien upon the property of any  
9 person from whom the taxes are due or who is required to  
10 collect the taxes. All the provisions of the revenue laws of  
11 the state which apply to the enforcement of liens for license  
12 taxes due the state shall apply fully to the collection of the  
13 taxes herein authorized to be levied. The governing body of  
14 the county, the State Department of Revenue, or private  
15 collection agency, as determined by the governing body, shall  
16 collect the taxes and enforce this act, and the governing body  
17 of the county or any private collection agency collecting such  
18 taxes shall have and exercise all rights and remedies that the  
19 State Department of Revenue would have if the taxes herein  
20 authorized were being administered, enforced, and collected by  
21 the State Department of Revenue. The governing body of the  
22 county, the State Department of Revenue, or private collection  
23 agency may employ special counsel as it deems necessary from  
24 time to time to enforce collection of the taxes levied  
25 pursuant to this act and otherwise to enforce this act,

1 including the institution, prosecution, and defense of any  
2 litigation involving this act. The governing body, the State  
3 Department of Revenue, or private collection agency shall pay  
4 such special counsel such fees as it deems necessary and  
5 proper from the proceeds of the tax collected by it hereunder.

6 Section 9. All provisions of the state sales tax  
7 statutes with respect to payment, assessment, and collection  
8 of the state sales tax, making of reports, and keeping and  
9 preserving records with respect thereto, interest after the  
10 due date of the state sales tax, penalties for failure to pay  
11 the tax, make reports or otherwise comply with the state sales  
12 tax statutes, the promulgation of rules and regulations with  
13 respect to the state sales tax, and the administration and  
14 enforcement of the state sales tax statutes, which are not  
15 inconsistent with this act, when applied to the sales taxes  
16 authorized to be levied herein, shall apply to the sales taxes  
17 authorized to be levied herein; and all provisions of the  
18 state use tax statutes with respect to payment, assessment,  
19 and collection of the state use tax, making of reports, and  
20 keeping and preserving records with respect thereto, interest  
21 after the due date of the state use tax, penalties for failure  
22 to pay the tax, make reports, or otherwise to comply with the  
23 state use tax statutes, the promulgation of rules and  
24 regulations with respect to the state use tax and the  
25 administration and enforcement of the state use tax statutes,

1 which are not inconsistent with this act, when applied to the  
2 use taxes authorized to be levied herein, shall apply to the  
3 use taxes authorized to be levied herein. The governing body,  
4 the State Department of Revenue, or private collection agency  
5 shall have and exercise the same powers, duties, and  
6 obligations with respect to the taxes levied under this act  
7 that are imposed on the Commissioner and State Department of  
8 Revenue by the state sales tax statutes and state use tax  
9 statutes. All provisions of the state sales tax statutes and  
10 the state use tax statutes that are made applicable by this  
11 act to the taxes herein authorized to be levied and to the  
12 administration of this act are incorporated herein by  
13 reference and made a part hereof as if fully set forth herein.

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

19 Section 11. The proceeds of any taxes levied  
20 pursuant to the authorization contained in this act shall be  
21 used only for the purpose of providing funds to pay the costs  
22 of construction, maintenance, or operation of licensed  
23 hospital facilities in the county. The entire proceeds derived  
24 by the county from the taxes herein authorized to be levied,  
25 including any income derived from the investment of such

1 proceeds, shall be paid over and deposited, promptly upon  
2 receipt thereof, into a separate and distinct fund or account  
3 of the county, which shall be accounted for as other county  
4 funds. The county may anticipate the proceeds from the taxes  
5 so required to be paid to it by issuing, for any of the  
6 purposes for which the taxes are herein authorized to be  
7 levied, funding or refunding bonds, warrants, or certificates  
8 of indebtedness of the county, and may pledge for the payment  
9 of the principal thereof and interest thereon the proceeds  
10 from the taxes so paid to it; provided however, and  
11 notwithstanding anything in this act to the contrary, the term  
12 of any and all funding or refunding bonds, warrants, or  
13 certificates of indebtedness of the county authorized to be  
14 issued by this section shall not exceed 30 years. The pledge  
15 of such proceeds by the county for the payment of the  
16 principal of and interest on bonds, warrants, or certificates  
17 of indebtedness issued by the county shall constitute a part  
18 of the contract with the holders of the bonds, warrants, or  
19 certificates of indebtedness and such contract shall be  
20 protected from impairment to the fullest extent provided by  
21 the federal Constitution and the Constitution of Alabama of  
22 1901, as amended.

23 Section 12. (a) If the governing body of the county  
24 elects to levy and impose any of the taxes herein authorized  
25 to be levied and imposed, it shall specify in the resolution

1       levying and imposing such taxes the first day of the second  
2       calendar month next following that during which such levy is  
3       made as the effective date of such levy. Such resolution may  
4       provide such other terms or provisions relating to the levy,  
5       collection, administration, and enforcement of such taxes as  
6       are not contrary to or inconsistent with this act.

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

13              (c) No tax levied hereunder may be terminated by the  
14       county, as authorized in the preceding provisions of this  
15       section, if there are at the time outstanding and unpaid any  
16       bonds, warrants, notes, or other securities or obligations  
17       issued by the county, and which by their terms are payable, in  
18       whole or in part, out of, or secured by a pledge of, any  
19       revenues or proceeds from any of such taxes.

20              (d) The governing body of the county shall adopt a  
21       resolution terminating any tax levied pursuant to this act  
22       immediately upon all bonds, warrants, notes, or other  
23       securities or obligations issued by the county to construct  
24       and open for operation a licensed hospital facility, and which  
25       by their terms are payable, in whole or in part, out of, or

1       secured by a pledge of, any revenues or proceeds from any of  
2       such taxes, shall have been fully paid and retired. It is  
3       expressly understood that the governing body of the county  
4       shall not continue any such taxes to pay or retire any debt,  
5       bonds, warrants, notes, or other securities or obligations  
6       issued by the county not incurred to construct and open for  
7       operation a licensed hospital facility.

8               (e) In the event that any or all such taxes are so  
9       terminated, any proceeds thereof that are at the time on  
10       deposit with the county that are thereafter received, shall be  
11       held by the county and expended only for purposes for which  
12       the taxes were herein authorized to be levied.

13               Section 13. The provisions of this act are  
14       severable. If any part of this act is declared invalid or  
15       unconstitutional, that declaration shall not affect the part  
16       which remains.

17               Section 14. This act shall become effective  
18       immediately following its passage and approval by the  
19       Governor, or its otherwise becoming law.

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*[Handwritten signature]*

\_\_\_\_\_  
Speaker of the House of Representatives

*[Handwritten signature: Kay Ivey]*

\_\_\_\_\_  
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 07-APR-15.

Jeff Woodard  
Clerk

Senate

\_\_\_\_\_  
16-APR-15

Passed

APPROVED 4-21-15

TIME 3:30 PM

*[Handwritten signature: Robert Bentley]*  
GOVERNOR

Alabama Secretary Of State

Act Num.....: 2015-74  
Bill Num.....: H-357

Recv'd 04/22/15 08:26amSLF

Bob Fincher, 37  
SPONSORS

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HOUSE ACTION

DATE: 3-31 2015  
RD 1 RFD LA

REPORT OF STANDING COMMITTEE

This bill having been referred by the House to its standing committee on Local Legislation was acted upon by such committee in session, and returned therefrom to the House with the recommendation that it be

Passed, w/amend(s) w/sub this 2nd day of April, 2015. Mr. Baker, Chairperson

DATE: 4-2 2015  
RF RD 2 CAL

DATE: 20  
RE-REFERRED RE-COMMITTED  
Committee

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill, HB 357.

YEAS 32 NAYS 0  
JEFF WOODARD, Clerk

FURTHER HOUSE ACTION (OVER)

SENATE ACTION

DATE: 4-7 2015  
RD 1 RFD LPH

This Bill was referred to the Standing Committee of the Senate on

and was acted upon by such Committee in session and is by order of the Committee returned therefrom with a favorable report w/amd(s) w/sub w/eng sub by a vote of

years 14 nays abstain  
this 14 day of April, 2015. Mr. Baker, Chairperson

DATE: 4-14 2015  
RF RD 2 CAL

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill, HB 357.

YEAS 24 NAYS 0  
PATRICK HARRIS, Secretary

DATE: 4-16-15 2015  
PASSED PASSED AS AMENDED RD 3 at length

YEAS 24 NAYS 0  
And was ordered returned forthwith to the House. PATRICK HARRIS, Secretary

DATE: 20  
INDEFINITELY POSTPONED YEAS NAYS

DATE: 20  
RECONSIDERED YEAS NAYS

FURTHER SENATE ACTION (OVER)