



ELECTRONICALLY FILED
7/29/2016 2:04 PM
14-CV-2016-900112.00
CIRCUIT COURT OF
CHILTON COUNTY, ALABAMA
GLENN MCGRUFF, CLERK

Exhibit C

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

1 160172-1:n:03/11/2014:KMS/th LRS2014-1375

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
12

13 Relating to Chilton County; to levy additional sales
14 and use taxes to be used for the construction, maintenance,
15 and operation of hospital facilities in Chilton County; to
16 provide for certain matters relating to the administration,
17 collection, and enforcement of such taxes; to provide for the
18 effective date and termination of such taxes; to provide for
19 an advisory referendum regarding the levy of the taxes; to
20 provide that such taxes may not be abated pursuant to Chapter
21 9B, Title 40, Code of Alabama 1975, or otherwise; and to
22 authorize the pledge of such taxes by Chilton County or a
23 public corporation acting as its agent to secure indebtedness
24 issued for the purposes for which the taxes are authorized.

25 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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

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

7 (2) "Commissioner" means the Commissioner of Revenue
8 of the state.

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

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

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

16 (6) "State Department of Revenue" means the
17 Department of Revenue of the state.

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

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

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

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

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

21 Section 3. (a) The governing body of the county is
22 authorized to levy and impose in the county, in addition to
23 all other taxes of every kind now imposed by law, and to
24 collect as herein provided, a privilege or license tax against
25 the person on account of the business activities and in the
26 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
26 books are kept so as to show separately the gross proceeds of
27 sales of each business, and when his or her books are not so

1 kept he or she shall pay the tax as retailer on the gross
2 sales of the business.

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

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

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

15 (3) Upon every person, firm, or corporation engaged
16 or continuing within the county in the business of selling at
17 retail machines used in mining, quarrying, compounding,
18 processing, and manufacturing of tangible personal property,
19 an amount equal to one-half percent of the gross proceeds of
20 the sale of such machines. The term "machines," as herein
21 used, shall include machinery which is used for mining,
22 quarrying, compounding, processing, or manufacturing tangible
23 personal property, and the parts of the machines, attachments,
24 and replacements therefor, which are made or manufactured for
25 use on or in the operation of the machines and which are
26 necessary to the operation of such machines and are
27 customarily so used.

1 (4) Upon every person, firm, or corporation engaged
2 or continuing within the county in the business of selling at
3 retail any automotive vehicle or truck trailer, semitrailer,
4 or house trailer, or mobile home set-up materials and supplies
5 including but not limited to steps, blocks, anchoring, cable
6 pipes, and any other materials pertaining thereto an amount
7 equal to one-half percent of the gross proceeds of sale of the
8 automotive vehicle or truck trailer, semitrailer, or house
9 trailer, or mobile home set-up materials and supplies;
10 provided, however, where a person subject to the tax provided
11 for in this subdivision withdraws from his or her stock in
12 trade any automotive vehicle or truck trailer, semitrailer, or
13 house trailer for use by him or her or by his or her employee
14 or agent in the operation of the business, there shall be
15 paid, in lieu of the tax levied herein, a fee of five dollars
16 (\$5) per year or part thereof during which such automotive
17 vehicle, truck trailer, semitrailer, or house trailer shall
18 remain the property of such person. Each year or part thereof
19 shall begin with the day or anniversary date, as the case may
20 be, of such withdrawal and shall run for the 12 succeeding
21 months or part thereof during which such automotive vehicle,
22 truck trailer, semitrailer, or house trailer shall remain the
23 property of such person. Where any used automotive vehicle or
24 truck trailer, semitrailer, or house trailer is taken in trade
25 or in a series of trades, as a credit or part payment on the
26 sale of a new or used vehicle, the tax levied herein shall be
27 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 (5) Upon every person, firm, or corporation engaged
4 or continuing within the county in the business of selling
5 through coin-operated dispensing machines, food and food
6 products for human consumption, not including beverages other
7 than coffee, milk, milk products, and substitutes therefor,
8 there is levied a tax equal to one percent of the cost of the
9 food, food products, and beverages sold through the machines,
10 which cost for the purpose of this subdivision shall be the
11 gross proceeds of sales of the business.

12 (6) Upon every person, firm or corporation engaged
13 or continuing within the county in the business of selling at
14 retail any machine, machinery or equipment which is used in
15 planting, cultivating and harvesting farm products, or used in
16 connection with the production of agricultural produce or
17 products, livestock or poultry on farms, and the parts of such
18 machines, machinery or equipment, attachments and replacements
19 therefor which are made or manufactured for use on or in the
20 operation of such machine, machinery or equipment, and which
21 are necessary to and customarily used in the operation of such
22 machine, machinery or equipment, an amount equal to one-half
23 percent of the gross proceeds of the sale thereof; provided,
24 that the one-half percent rate herein prescribed with respect
25 to parts, attachments and replacements shall not apply to any
26 automotive vehicle or trailer designed primarily for public

1 highway use, except farm trailers used primarily in the
2 production and harvesting of agricultural commodities.

3 Where any used machine, machinery or equipment which
4 is used in planting, cultivating and harvesting farm products,
5 or used in connection with the production of agricultural
6 produce or products, livestock and poultry on farms is taken
7 in trade or in a series of trades as a credit or part payment
8 on a sale of a new or used machine, machinery or equipment,
9 the tax levied herein shall be paid on the net difference,
10 that is, the price of the new or used machine, machinery or
11 equipment sold, less the credit for the used machine,
12 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 Section 4. (a) The governing body of the county is
20 hereby authorized to levy and impose excise taxes on the
21 storage, use or other consumption of property in the county as
22 hereinafter provided in this section: (1) On the storage, use
23 or other consumption in the county of tangible personal
24 property, not including, however, materials and supplies
25 bought for use in fulfilling a contract for the painting,
26 repairing or reconditioning of vessels, barges, ships, other
27 watercraft and commercial fishing vessels of over five tons

1 load displacement as registered with the United States Coast
2 Guard and licensed by the State of Alabama Department of
3 Conservation and Natural Resources, purchased at retail on or
4 after the effective date of such tax, for storage, use or
5 other consumption in the county at the rate of one percent of
6 the sales price of such property or the amount of tax
7 collected by the seller, whichever is greater, except as
8 provided in subdivisions (2), (3) and (4) of this subsection.

9 (2) On the storage, use or other consumption in the
10 county of any machines used in mining, quarrying, compounding,
11 processing and manufacturing of tangible personal property,
12 purchased at retail on or after the effective date of such
13 tax, at the rate of one-half percent of the sales price of any
14 such machine or the amount of tax collected by the seller,
15 whichever is greater; provided, that the term "machine," as
16 herein used, shall include machinery which is used for mining,
17 quarrying, compounding, processing, or manufacturing tangible
18 personal property, and the parts of such machines, attachments
19 and replacements therefor, which are made or manufactured for
20 use on or in the operation of such machines and which are
21 necessary to the operation of such machines and are
22 customarily so used.

23 (3) On the storage, use or other consumption in the
24 county of any automotive vehicle or truck trailer, semitrailer
25 or house trailer, and mobile home set-up materials and
26 supplies including but not limited to steps, blocks,
27 anchoring, cable pipes and any other materials pertaining

1 thereto, purchased at retail on or after the effective date of
2 such tax, for storage, use or other consumption in the county
3 at the rate of one-half percent of the sales price of such
4 automotive vehicle, truck trailer, semitrailer or house
5 trailer, and mobile home set-up materials and supplies as
6 specified above, or the amount of tax collected by the seller,
7 whichever is greater. Where any used automotive vehicle or
8 truck trailer, semitrailer or house trailer is taken in trade,
9 or in a series of trades, as a credit or part payment on the
10 sale of a new or used vehicle, the tax levied herein shall be
11 paid on the net difference, that is, the price of the new or
12 used vehicle sold less the credit for the used vehicle taken
13 in trade.

14 (4) On the storage, use or other consumption in the
15 county of any machine, machinery, or equipment which is used
16 in planting, cultivating and harvesting farm products, or used
17 in connection with the production of agricultural produce or
18 products, livestock or poultry, or farms, and the parts of
19 such machines, machinery or equipment, attachments and
20 replacements therefor which are made or manufactured for use
21 on or in the operation of such machine, machinery or
22 equipment, and which are necessary to and customarily used in
23 the operation of such machine, machinery or equipment, which
24 is purchased at retail after the effective date of the tax,
25 for storage, use or other consumption in the county, at the
26 rate of one-half percent of the sales price of such property
27 or the amount of tax collected by the seller, whichever is

1 greater. Provided, however, that the one-half percent rate
2 herein prescribed with respect to parts, attachments and
3 replacements shall not apply to any automotive vehicle or
4 trailer designed primarily for public highway use except farm
5 trailers used primarily in the production and harvesting of
6 agricultural commodities.

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

25 Section 5. Each person engaging or continuing within
26 the county in a business subject to the sales tax authorized
27 to be levied in Section 3 shall add to the sales price and

1 collect from the purchaser the amount due by the taxpayer on
2 account of the tax. It shall be unlawful for any person
3 subject to the sales tax authorized to be levied in Section 3
4 to fail or refuse to add to the sales price and to collect
5 from the purchaser the amount herein required to be so added
6 to the sales price and collected from the purchaser, and it
7 shall likewise be unlawful for any person subject to the tax
8 to refund or offer to refund all or any part of the amount so
9 collected or to absorb or advertise directly or indirectly the
10 absorption or refund of the tax or any portion thereof.

11 Section 6. (a) The governing body of the county
12 shall administer and collect the taxes herein authorized to be
13 levied and collected, or shall cause such taxes to be
14 administered and collected by the State Department of Revenue
15 or a private collection agency at the same time and in the
16 same manner as the state sales tax and state use tax are
17 collected, pursuant to, and in accordance with, the applicable
18 provisions of Sections 11-3-11.2 and 11-3-11.3 of the code.
19 Without limiting the generality of the foregoing, the
20 governing body of the county or other collection agency shall
21 have the same rights, remedies, power, and authority,
22 including the right to adopt and implement the same
23 procedures, as would be available to the State Department of
24 Revenue if the taxes herein authorized were being
25 administered, enforced, and collected by the State Department
26 of Revenue. The governing body of the county may retain or may
27 pay to the State Department of Revenue or a private collection

1 agency, as its fee for the cost of collecting such taxes, an
2 amount not to exceed five percent of the proceeds of such
3 taxes so collected; provided, if the governing body of the
4 county or the State Department of Revenue shall administer and
5 collect the taxes the amount retained by the governing body or
6 paid to the State Department of Revenue shall not exceed the
7 actual cost of collection, whichever is less.

8 (b) With respect to the taxes herein authorized to
9 be levied and imposed by it, the county shall be deemed to be
10 a self-administered county, as that term is defined in Section
11 40-2A-3 of the code.

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

24 Section 8. The taxes authorized to be levied
25 pursuant to this act shall constitute a debt due the county
26 and may be collected by civil suit, in addition to all other
27 methods provided by law and in this act. The taxes, together

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

26 Section 9. All provisions of the state sales tax
27 statutes with respect to payment, assessment, and collection

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

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

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

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

1 to it and shall be used by it for any one or more of the
2 purposes for which the taxes are herein authorized to be
3 levied. The county or the public hospital corporation may
4 anticipate the proceeds from the taxes so required to be paid
5 to it by issuing, for any of the purposes for which the taxes
6 are herein authorized to be levied, funding or refunding
7 bonds, warrants, or certificates of indebtedness of the county
8 or the public hospital corporation, and may pledge for the
9 payment of the principal thereof and interest thereon the
10 proceeds from the taxes so paid to it. The designation by the
11 governing body of the county of a public hospital corporation
12 to receive the proceeds of the taxes levied pursuant to this
13 act, the payment of such proceeds over to a public hospital
14 corporation and the pledge of such proceeds by the public
15 hospital corporation for the payment of the principal of and
16 interest on bonds, warrants, or certificates of indebtedness
17 issued by such public hospital corporation shall constitute a
18 part of the contract with the holders of the bonds, warrants,
19 or 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
26 levying and imposing such taxes the first day of the second
27 calendar month next following that during which such levy is

1 made as the effective date of such levy. Such resolution may
2 provide such other terms or provisions relating to the levy,
3 collection, administration and enforcement of such taxes as
4 are not contrary to or inconsistent with the provisions of
5 this act.

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

12 (c) No tax levied hereunder may be terminated by the
13 county, as authorized in the preceding provisions of this
14 section, if there are at the time outstanding and unpaid any
15 bonds, warrants, notes, or other securities or obligations
16 issued by either the county or any public hospital
17 corporation, and which by their terms are payable, in whole or
18 in part, out of, or secured by a pledge of, any revenues or
19 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 no
22 later than four years from the date all bonds, warrants,
23 notes, or other securities or obligations issued by either the
24 county or any other public body, and which by their terms are
25 payable, in whole or in part, out of, or secured by a pledge
26 of, any revenues or proceeds from any of such taxes, shall
27 have been fully paid and retired. It is expressly understood

1 that the governing body of the county may continue any such
2 taxes for a period of up to four years after the payment in
3 full of any such indebtedness to provide funds for the
4 continued maintenance and operation of the hospital facilities
5 to be constructed from the proceeds of any such taxes.

6 (e) In the event that any or all such taxes are so
7 terminated, any proceeds thereof that are at the time on
8 deposit with the county or a public hospital corporation
9 designated as its agent under Section 11 hereof, or that are
10 thereafter received, shall be held by the county or such
11 public hospital corporation and expended only for purposes for
12 which 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.