
TAX - ALABAMA

Burnett v. Chilton County Health Care Authority

Supreme Court of Alabama - August 31, 2018 - So.3d - 2018 WL 4177518

Objector brought action county and county health care authority for a judgment that act concerning authorization of county to levy a sales tax for hospital operations was unconstitutional, and objector sought an injunction against act's enforcement.

The Circuit Court entered judgment on the pleadings for county and county health care authority. Objector appealed.

The Supreme Court of Alabama held that:

- Act was not a bill for raising revenue within the meaning of provision of state constitution that mandated that all bills for raising revenue originate in the House of Representatives, but
- Failure of published notice to state that bill that eventually became the act repealed a prior act was a violation of notice provision of state constitution regarding local acts.

Act concerning authorization of county to levy a sales tax for hospital operations was not a "bill for raising revenue" within the meaning of provision of state constitution that mandated that all bills for raising revenue originate in the House of Representatives, and thus the bill's origination in the Senate was not a basis to find it unconstitutional.

Failure of published notice to state that legislative bill, which eventually became an act, that concerned the authorization of county to levy a sales tax for hospital operations repealed a prior act was a violation of notice provision of state constitution regarding local acts, and thus the newer act would be struck down, despite arguments that the prior act, which also concerned the authorization of county to levy a sales tax for hospital operations, was unconstitutional for being dependent on a local referendum and for delegating the power to levy taxes; the unconstitutionality of the purportedly repealed act was disputed, and even if newer act repealed prior act by implication, state constitution's notice provision still required informing the people affected by the repeal.

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