

1 HB65
2 189733-1
3 By Representative McCampbell
4 RFD: Ways and Means Education
5 First Read: 05-MAR-19
6 PFD: 03/04/2019

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8 SYNOPSIS: Under existing law, the state imposes sales
9 and use taxes upon certain persons, firms, or
10 corporations. The amount of the taxes ranges from
11 one and one-half to four percent of the gross
12 proceeds of the sale or consumption of various
13 types of tangible personal property. The state also
14 imposes a sales tax on the operation of places of
15 amusement or entertainment. Counties and
16 municipalities impose various additional sales and
17 use taxes. Certain entities are exempted from
18 state, county, or local sales and use taxes.

19 This bill would exempt the Prince Hall Grand
20 Lodge Free and Accepted Masons of Alabama and the
21 Most Worshipful Grand Lodge F.&A.M. of Alabama,
22 from any state, county, and municipal sales and use
23 taxes.

24
25 A BILL
26 TO BE ENTITLED
27 AN ACT

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2 To exempt the Prince Hall Grand Lodge Free and
3 Accepted Masons of Alabama and the Most Worshipful Grand Lodge
4 F.&A.M. of Alabama, from the payment of all state, county, and
5 municipal sales and use taxes.

6 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

7 Section 1. The Legislature finds and declares the
8 following:

9 (1) The Most Worshipful Prince Hall Grand Lodge Free
10 and Accepted Masons of Alabama, a nonprofit fraternal
11 organization that was organized in 1870, remains the first and
12 oldest African-American fraternal organization in the State of
13 Alabama.

14 (2) The Most Worshipful Grand Lodge F.&A.M. of
15 Alabama, a nonprofit fraternal organization that was organized
16 in 1821, is the oldest predominantly Caucasian fraternal
17 organization in the State of Alabama.

18 (3) The sole mission of Freemasons is to "Make Good
19 Men Better" and its motto is, "A Brotherhood of Man, Under the
20 Fatherhood of God." Both organizations have been a part of the
21 fraternal and cultural makeup of the state for approximately
22 140 - 195 years.

23 (4) The Most Worshipful Prince Hall Grand Lodge Free
24 and Accepted Masons of Alabama and the Most Worshipful Grand
25 Lodge F.&A.M. of Alabama are the only regularly constituted
26 Grand Lodges of Free and Accepted Masons, and their
27 subordinates, in the state. They are the only legal Masonic

1 organizations entitled to work in the State of Alabama,
2 enabled to operate, and are exempted from all state, county,
3 and municipal and local fees and taxes.

4 Section 2. The Prince Hall Grand Lodge Free and
5 Accepted Masons of Alabama and the Most Worshipful Grand Lodge
6 F.&A.M. of Alabama, are exempted from paying or collecting any
7 state, county, and municipal sales and use taxes.

8 Section 3. This act shall become effective on the
9 first day of the third month following its passage and
10 approval by the Governor, or its otherwise becoming law.