- 1 SB131
- 2 200332-1
- 3 By Senator Livingston
- 4 RFD: Fiscal Responsibility and Economic Development
- 5 First Read: 06-FEB-20

Τ	200332-1 : n	1:05/07/2019:LLR/tj LSA2019-1651
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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 Upper Sand Mountain
20		United Methodist Larger Parish Incorporated from
21		any state, county, and municipal sales and use
22		taxes.
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24		A BILL
25		TO BE ENTITLED
26		AN ACT
27		

1	To exempt Upper Sand Mountain United Methodist
2	Larger Parish Incorporated from the payment of all state,
3	county, and municipal sales and use taxes.
4	BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:
5	Section 1. Upper Sand Mountain United Methodist
6	Larger Parish Incorporated is exempted from paying any state
7	county, and municipal sales and use taxes.
8	Section 2. 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.