

1 SB141
2 197315-2
3 By Senator Waggoner
4 RFD: Finance and Taxation General Fund
5 First Read: 19-MAR-19

1 SB141

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4 ENGROSSED

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7 A BILL
8 TO BE ENTITLED
9 AN ACT

10
11 Relating to state, county, and municipal sales and
12 use taxes; to amend Section 40-23-5, Code of Alabama 1975, as
13 last amended by Act 2018-568, 2018 Regular Session, to provide
14 that the Alabama Wildlife Center would be exempt from payment
15 of state, county, and municipal sales and use taxes.

16 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

17 Section 1. Section 40-23-5, Code of Alabama 1975, as
18 last amended by Act 2018-568, 2018 Regular Session, is amended
19 to read as follows:

20 "§40-23-5.

21 "(a) The Diabetes Trust Fund, Inc., and any of its
22 branches or agencies, heretofore or hereafter organized and
23 existing in good faith in the State of Alabama for purposes
24 other than for pecuniary gain and not for individual profit,
25 are hereby exempted from paying any state, county, or
26 municipal sales or use taxes.

1 "(b) The Chilton County Rescue Squad is hereby
2 exempted from paying any sales or use taxes.

3 "(c) The state headquarters only of the American
4 Legion, the American Veterans of World War II, Korea, and
5 Vietnam, also known as AMVETS, the Disabled American Veterans,
6 the Veterans of Foreign Wars, also known as VFW, Alabama
7 Goodwill Industries, and the Alabama Sight Conservation
8 Association are hereby exempted from paying any state, county,
9 or municipal sales or use taxes.

10 "(d) The Grand Chapter of all Orders of the Eastern
11 Star and the South Alabama State Fair Association Southeastern
12 Livestock Exposition of the State of Alabama and any of its
13 agencies, heretofore or hereafter organized and existing in
14 good faith in the State of Alabama for purposes other than for
15 pecuniary gain and not for individual profit, are hereby
16 exempted from paying any state, county, or municipal sales and
17 use taxes.

18 "(e) The Alabama Goodwill Industries, Inc., of
19 Birmingham is hereby exempted from paying any state,
20 municipal, or county sales and use taxes.

21 "(f) The Alabama Federation of Women's Clubs is
22 hereby exempted from paying any state, county, or municipal
23 sales or use taxes.

24 "(g) The National Conference of State Legislatures
25 and the Council of State Governments are hereby exempted from
26 paying any state, county, or municipal sales or use taxes.

1 "(h) All blind vendors associated with the Business
2 Enterprise Program of the Department of Rehabilitation
3 Services are hereby exempted from paying any state, county, or
4 municipal sales or use taxes.

5 "(i) All vendors who are blind as defined by Section
6 1-1-3, and who are certified by the Department of
7 Rehabilitation Services, are hereby exempted from paying any
8 state, county, or municipal sales or use taxes.

9 "(j) The Elks Club, B.P.O.E., No. 1887, a
10 corporation, is hereby exempted from paying any state, county,
11 or municipal sales or use taxes. Provided, however, that the
12 exemption provided by this subsection shall not extend to any
13 bar or dining room operation conducted by the Elks Club.

14 "(k) The King's Ranch, Inc., is hereby exempted from
15 paying any state, county, or municipal sales or use taxes.

16 "(l) The Eye Foundation, Inc., and any of its
17 branches or agencies, heretofore, or hereafter organized and
18 existing in good faith in the State of Alabama for purposes
19 other than for pecuniary gain and not for individual profit,
20 are hereby exempted from paying any state, county, or
21 municipal sales or use taxes.

22 "(m) Any county public hospital association or any
23 Alabama nonprofit membership corporation if one or more of its
24 members is a county public hospital association, and any of
25 its, or their, branches, agencies, lessees, or successors
26 organized pursuant to Section 10-3A-1 et seq., and which
27 operates or maintains hospitals for purposes other than for

1 pecuniary gain and not for individual profit, is hereby
2 exempted from paying any state, county, or municipal sales and
3 use tax of any nature whatsoever. Any of the taxes which were
4 or may be assessed or collected subsequent to December 31,
5 1993, against any Alabama nonprofit membership corporation or
6 any lessee of any county public hospital association organized
7 as herein stated, pursuant to a lease in writing, will be
8 remitted to the entity which paid them; and no action or
9 proceeding against the association or nonprofit corporation
10 may be instituted after the date by the State of Alabama or
11 any county or municipality thereof or any agent or person
12 acting on behalf thereof for the collection or enforcement of
13 any sales or use tax of any nature whatsoever.

14 "(n) There is hereby exempted from all state,
15 county, and municipal sales taxes the sale of food pursuant to
16 the food distribution program conducted by Christian Service
17 Mission, Inc., an Alabama not-for-profit corporation, in
18 cooperation with World Share, Inc., to enable needy persons to
19 purchase food at substantially discounted prices and in
20 consideration of the performance of charitable or community
21 work by such persons.

22 "(o) Rescue service organizations operating within
23 the State of Alabama which are exempt from federal income
24 taxes under the Internal Revenue Code of 1986, §501(c)(3) and
25 which are members of the Alabama Rescue Services Association,
26 Incorporated, are hereby exempted from any state, county, and
27 municipal sales and use taxes.

1 "(p) Alabama Goodwill Industries, Inc., Goodwill
2 Industries of Mobile Area, Inc., and Goodwill Industries of
3 Central Alabama, Inc., are exempted from paying any state,
4 county, and municipal sales or use taxes.

5 "(q) The gross receipts from the sale of admissions
6 to a sporting event conducted by the Senior Professional
7 Golfers Association are exempted from any state, county, and
8 municipal sales taxes.

9 "(r) Volunteer, non-profit rescue units operating
10 within the state which do not meet the criteria in subsection
11 (o) but are licensed by the State Board of Health are exempt
12 from any state, county, and municipal sales and use taxes.

13 "(s) (1) The Birmingham Zoo, Inc., is exempt from
14 paying any state, county, and municipal sales and use taxes
15 associated with any and all capital expenditures but shall
16 continue to collect and remit all other taxes to the
17 appropriate taxing authorities.

18 "(2) The exemption provided pursuant to subdivision
19 (1) shall be available until September 30, 2022.

20 "(3) The Birmingham Zoo, Inc., shall report annually
21 to the Department of Revenue on the sales for which the
22 exemption is granted. The Department of Revenue shall
23 prescribe the format of such annual report.

24 "(t) (1) The Zoo Foundation, Inc., operating as the
25 Alabama Gulf Coast Zoo, or any successor entity, is exempt
26 from paying any state, county, and municipal sales and use
27 taxes associated with any and all capital expenditures;

1 provided, however, that any exemption of county sales and use
2 taxes must first be authorized by resolution of the county
3 commission. The Zoo Foundation, Inc., shall continue to
4 collect and remit all other taxes to the appropriate taxing
5 authorities.

6 "(2) The exemption provided pursuant to subdivision
7 (1) shall be available until September 30, 2022.

8 "(3) The Zoo Foundation, Inc., shall report annually
9 to the Department of Revenue on the sales for which the
10 exemption is granted. The Department of Revenue shall
11 prescribe the format of the annual report.

12 "(u) The Josh Willingham Foundation is exempted from
13 paying any state, county, and municipal sales and use taxes.

14 "(v) The Alabama Wildlife Center is exempt from
15 paying any state, county, and municipal sales and use taxes
16 until September 30, 2024."

17 Section 2. This act shall become effective on the
18 first day of the third month following its passage and
19 approval by the Governor, or its otherwise becoming law.

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Senate

Read for the first time and referred to the Senate
committee on Finance and Taxation General Fund ... 19-MAR-19

Read for the second time and placed on the calen-
dar 1 amendment..... 03-APR-19

Read for the third time and passed as amended 04-APR-19

Yeas 29
Nays 0

Patrick Harris,
Secretary.