

# HB204 INTRODUCED



1 HB204  
2 NPELJTT-1  
3 By Representative Faulkner  
4 RFD: Ways and Means Education  
5 First Read: 20-Feb-24



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SYNOPSIS:

This bill would exempt the Birmingham Host Committee 2025 World Police and Fire Games from all state, county, and municipal sales, use, license, and ad valorem taxes.

A BILL  
TO BE ENTITLED  
AN ACT

To add Section 40-9-26.4 to the Code of Alabama 1975, to provide an exemption to the Birmingham Host Committee 2025 World Police and Fire Games from the payment and collection of all state, county, and municipal sales, use, license, and ad valorem taxes; and to provide for an expiration of the exemptions provided by this act.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-9-26.4 is added to the Code of Alabama 1975, to read as follows:

§40-9-26.4

The Birmingham Host Committee 2025 World Police and Fire Games, an Alabama nonprofit corporation, is exempted from paying or collecting any state, county, and municipal sales, use, and license taxes with respect to the 2025 World Police



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29 and Fire Games event to be conducted by the Birmingham Host  
30 Committee 2025 World Police and Fire Games in Alabama,  
31 including, without limitations, taxes with respect to the  
32 purchase or use of property by the Birmingham Host Committee  
33 2025 World Police and Fire Games and the gross proceeds from  
34 the sale or use of property by the Birmingham Host Committee  
35 2025 World Police and Fire Games or admissions to the 2025  
36 World Police and Fire Games event. All property owned by the  
37 Birmingham Host Committee 2025 World Police and Fire Games and  
38 used for the 2025 World Police and Fire Games event is  
39 exempted from all state, county, and local ad valorem taxes.  
40 The exemptions provided in this act shall expire on December  
41 31 of the year following the year the 2025 World Police and  
42 Fire Games event has concluded.

43 Section 2. This act shall become effective June 1,  
44 2024.