

1 HB126
2 208001-1
3 By Representative Pringle
4 RFD: Ways and Means Education
5 First Read: 02-FEB-21
6 PFD: 01/26/2021

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8 SYNOPSIS: This bill would update sections of the code
9 related to statutorily exempt entities to include
10 only those that have obtained and are retaining a
11 current certificate of exemption as required by
12 law.

13 This bill would also repeal sections of the
14 code related to statutorily exempt entities that
15 have not obtained or are not retaining a current
16 certificate of exemption as required by law.

17
18 A BILL
19 TO BE ENTITLED
20 AN ACT

21
22 Relating to sales and use taxes; to amend Sections
23 40-9-12, 40-9-13, 40-9-25.2, 40-9-25.10, 40-9-26, 40-9-28, and
24 40-23-5, as amended by Act 2019-488 of the 2019 Regular
25 Session, relating to statutorily exempt entities to include
26 only those that have obtained and are retaining a current
27 certificate of exemption; to repeal Sections 40-9-15 and

1 40-9-29 relating to statutorily exempt entities that have not
2 obtained or are not retaining a current certificate of
3 exemption.

4 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

5 Section 1. Sections 40-9-12, 40-9-13, 40-9-25.2,
6 40-9-25.10, 40-9-26, 40-9-28, and 40-23-5, as amended by Act
7 2019-488 of the 2019 Regular Session, Code of Alabama 1975,
8 are amended to read as follows:

9 "§40-9-12.

10 ~~"(a) The National Foundation's Alabama Field~~
11 ~~Offices, all Young Men's Hebrew Associations (Y.M.H.A.) also~~
12 ~~known as Jewish Community Centers (J.C.C.), and all real and~~
13 ~~personal property of all Young Men's Hebrew Associations~~
14 ~~(Y.M.H.A.) also known as Jewish Community Centers (J.C.C.),~~
15 ~~the Seamen's Home of Mobile, incorporated under Act No. 145,~~
16 ~~Acts of Alabama 1844-45, the Girl Scouts of America and the~~
17 ~~Boy Scouts of America, and any council, troop or other~~
18 ~~subdivision thereof now existing or hereafter created and all~~
19 ~~real and personal property of the Girl Scouts of America and~~
20 ~~the Boy Scouts of America, and any council, troop or other~~
21 ~~subdivision thereof now existing or hereafter created, the~~
22 ~~Catholic Maritime Club of Mobile, Inc., the Knights of Pythias~~
23 ~~Lodges, the Salvation Army, Inc., the Elks Memorial Center,~~
24 ~~and all real and personal property of the Salvation Army,~~
25 ~~Inc., and the Elks Memorial Center, all United Way~~
26 ~~organizations and United Way member agencies in Alabama, other~~
27 ~~qualifying united appeal funds and their recipients as~~

1 ~~provided in subsection (d), and the real and personal property~~
2 ~~of all United Way organizations and United Way member agencies~~
3 ~~in Alabama, other qualifying united appeal funds and their~~
4 ~~recipients as provided in subsection (d), and the Alabama~~
5 ~~Masonic Home, the American Cancer Society, and all real and~~
6 ~~personal property of American Cancer Society, the New Hope~~
7 ~~Industries of Dothan, and all real and personal property of~~
8 ~~the New Hope Industries of Dothan, the Helping Hand Club of~~
9 ~~Anniston, and all real and personal property of the Helping~~
10 ~~Hand Club of Anniston, Childhaven, Inc., and all real and~~
11 ~~personal property of Childhaven, Inc., Presbyterian Home for~~
12 ~~Children and all real and personal property of Presbyterian~~
13 ~~Home for Children, Freewill Baptist Children's Home and all~~
14 ~~real and personal property of Freewill Baptist Children's~~
15 ~~Home, Methodist Homes for the Aging and all real and personal~~
16 ~~property of Methodist Homes for the Aging, and United~~
17 ~~Methodist Children's Home and all real and personal property~~
18 ~~of United Methodist Children's Home, Birmingham Building~~
19 ~~Trades Towers of Birmingham, Alabama, a nonprofit corporation,~~
20 ~~the Holy Comforter House, Inc., of Gadsden, Alabama, a~~
21 ~~nonprofit corporation, the University of Alabama Huntsville~~
22 ~~Foundation and all real and personal property of the~~
23 ~~University of Alabama Huntsville Foundation, the Birmingham~~
24 ~~Football Foundation, Inc., a nonprofit corporation, and all~~
25 ~~real and personal property of the Birmingham Football~~
26 ~~Foundation, Inc., and of any branch or department of any of~~
27 ~~same heretofore or hereafter organized and existing in good~~

1 ~~faith in the State of Alabama, for other than pecuniary gain~~
2 ~~and not for individual profit, when such real or personal~~
3 ~~property shall be used by such associations or nonprofit~~
4 ~~corporations, their branches or departments in and about the~~
5 ~~conducting, maintaining, operating and carrying out of the~~
6 ~~program, work, principles, objectives, and policies of such~~
7 ~~associations or nonprofit corporations, their branches or~~
8 ~~departments, in any city or county of the State of Alabama,~~
9 ~~are exempt from the payment of any and all state, county, and~~
10 ~~municipal taxes, licenses, fees, and charges of any nature~~
11 ~~whatsoever, including any privilege or excise tax heretofore~~
12 ~~or hereafter levied by the State of Alabama or any county or~~
13 ~~municipality thereof.~~

14 "(a) The following entities and any branch or
15 department of any of the same hereto or hereafter organized
16 and existing in good faith in the State of Alabama for other
17 than pecuniary gain and not for individual profit and all real
18 and personal property thereof, when such real or personal
19 property shall be used by such association or nonprofit
20 corporations, their branches or departments in and about the
21 conducting, maintaining, operating and carrying out of the
22 program, work, principles, objectives, and policies of such
23 associations or nonprofit corporations, their branches or
24 departments, in any municipality or county of the State of
25 Alabama are exempt from the payment and collection of any and
26 all state, county, and municipal taxes, licenses, fees, and
27 charges of any nature whatsoever, including any privilege or

1 excise tax heretofore or hereafter levied by the State of
2 Alabama or any county or municipality thereof:

3 "(1) All Young Men's Hebrew Associations (Y.M.H.A)
4 also known as Jewish Community Centers (J.C.C.), and all real
5 and personal property of all Young Men's Hebrew Associations
6 (Y.M.H.A) also known as Jewish Community Centers (J.C.C.).

7 "(2) The Girl Scouts of American and the Boy Scouts
8 of America, and any council, troop, or other subdivision
9 thereof now existing or hereafter created.

10 "(3) The Catholic Maritime Club of Mobile, Inc.

11 "(4) The Knights of Pythias Lodges.

12 "(5) The Salvation Army, Inc., and all real and
13 personal property of the Salvation Army, Inc.

14 "(6) All United Way Organizations and United Way
15 member agencies in Alabama, other qualifying united appeal
16 funds and their recipients as provided in subsection (e), and
17 the real and personal property of all United Way Organizations
18 and United Way member agencies in Alabama, other qualifying
19 united appeal funds and their recipients as provided in
20 subsection (e).

21 "(7) The Alabama Masonic Home.

22 "(8) The American Cancer Society, and all real and
23 personal property of American Cancer Society.

24 "(9) The New Hope Industries of Dothan, and all real
25 and personal property of the New Hope Industries of Dothan.

1 "(10) The Helping Hand Club of Anniston, and all
2 real and personal property of the Helping Hand Club of
3 Anniston.

4 "(11) Childhaven, Inc., and all real and personal
5 property of Childhaven, Inc.

6 "(12) Presbyterian Home for children, and all real
7 and personal property of Presbyterian Home for Children.

8 "(13) Freewill Baptist Children's Home and all real
9 and personal property of Freewill Baptist Children's Home.

10 "(14) Methodist Homes for the Aging, and all real
11 and personal property of Methodist Homes for the Aging.

12 "(15) United Methodist Children's Home, and all real
13 and personal property of United Methodist Children's Home.

14 "(16) The University of Alabama Huntsville
15 Foundation, and all real and personal property of the
16 University of Alabama Huntsville Foundation.

17 "(b) The receipt, assessment or collection of any
18 fee, admission, service charge, rent, dues, or any other item
19 or charge by any such association or nonprofit corporation,
20 its branches or departments from any person, firm, or
21 corporation for any services rendered by any such association
22 or nonprofit corporation, its branches or departments or for
23 the use or occupancy of any real or personal property of any
24 such association or nonprofit corporation, its branches or
25 departments in or about the conducting, maintaining,
26 operating, and carrying out of the program, work, principles,
27 objectives, and policies of any such association or nonprofit

1 corporation, its branches, or departments shall not be held or
2 construed by any court, agency, officer, or commission of the
3 State of Alabama, or any county or municipality thereof, to
4 constitute pecuniary gain or individual profit by any such
5 association or nonprofit corporation, its branches or
6 departments, or the doing of business in such a manner as to
7 prejudice or defeat, in any manner, the right and privilege of
8 any such association or nonprofit corporation, its branches or
9 departments to claim or rely upon or receive the exemption of
10 such association or nonprofit corporation, its branches or
11 departments, and of all real and personal property thereof
12 from taxation, as herein provided.

13 ~~"(b)~~ (c) With respect to gasoline, tobacco, playing
14 card tax or any other tax required by law to be prepaid by the
15 retailer, the associations, nonprofit corporations, or
16 organizations exempt under this section shall pay the
17 appropriate tax at the time purchases are made, and the amount
18 of such tax shall be refunded to such associations, nonprofit
19 corporations, or organizations by the Department of Revenue
20 pursuant to the procedures for refunds provided in Chapter 2A
21 of this title.

22 ~~"(c)~~ (d) For purposes of this section, the following
23 words and phrases shall have the following meanings:

24 "(1) SUPPORTED CHARITY. Any charitable, civic, or
25 eleemosynary institution for which a united appeal fund
26 solicits funds.

1 "(2) UNITED APPEAL FUND. Any nonprofit entity that
2 demonstrates to the reasonable satisfaction of the Department
3 of Revenue that it has all of the following characteristics:

4 "a. Is an Alabama nonprofit corporation, or another
5 type of legal entity, whether formed in Alabama or in another
6 jurisdiction, which is required by its principal governing
7 documents to be operated as a charity.

8 "b. Is one of a class, donations to which are
9 deductible for federal and Alabama income tax purposes under
10 Section 170(c) of the Internal Revenue Code.

11 "c. Has as its principal purpose, as stated by its
12 principal governing documents, the raising of funds or the
13 aggregation or consolidation of fund raising efforts, to
14 support other charities which are not themselves united appeal
15 funds, known as supported charities.

16 "d. Has been issued a Certificate of Exemption from
17 Alabama sales, use, and lodgings tax prior to July 1, 2017,
18 and has continually maintained the Certificate of Exemption as
19 required by Section 40-9-60.

20 "e. With respect to the distribution of funds raised
21 by the united appeal fund, the entity's principle governing
22 documents must require that no supported charity, as defined
23 in this subsection, will receive de minimis support.

24 "(3) UNITED WAY MEMBER AGENCY. Any nonprofit
25 organization that receives more than a de minimis amount of
26 funding through the approval of the board of a United Way
27 organization, but only if the nonprofit organization is:

1 "a. Accountable to the granting United Way
2 organization for the expenditure of any funds received from
3 such United Way organization.

4 "b. Included on a list of such nonprofit
5 organizations to be submitted to the Department of Revenue
6 under subsection ~~(e)~~ (f) by all United Way organizations on or
7 before a date provided for in a rule of the Department of
8 Revenue.

9 "(4) UNITED WAY ORGANIZATION. Any nonprofit
10 corporation legally authorized and licensed to operate under
11 the name United Way and use the name United Way and the
12 associated logo and trademarks.

13 "~~(d)~~ (e) (1) Each supported charity must be
14 separately identified by name in the principal governing
15 documents of the united appeal fund entity, and by name and
16 federal employer identification number at the request of the
17 Department of Revenue. Each supported charity must agree, in
18 its own principal governing documents, to become or remain a
19 member of the united appeal fund that funded the supported
20 charity.

21 "(2) The special rules provided in this subsection
22 shall not apply to any United Way organization or any United
23 Way member agency.

24 "~~(e)~~ (f) (1) Each United Way organization shall
25 provide the Department of Revenue with a list of its
26 constituent United Way member agencies on an annual basis.

1 "(2) The Department of Revenue, by rule, shall
2 provide the date on which United Way organizations shall
3 submit the list required by this subsection.

4 "§40-9-13.

5 "~~(a) All volunteer fire departments in this state,
6 and all real and personal property of all volunteer fire
7 departments in this state, the Alabama Society of the
8 Daughters of the American Revolution, and all real and
9 personal property of the Alabama Society of the Daughters of
10 the American Revolution, the Annual Shrine Circus as well as
11 all other charitable Shrine amusement and fund raising events,
12 and all real and personal property of the Annual Shrine
13 Circus, the Episcopal Foundation of Jefferson County, and all
14 real and personal property of the Episcopal Foundation of
15 Jefferson County, the Alabama Heart Association and all real
16 and personal property of the Alabama Heart Association, and
17 the Presbyterian Apartments, Incorporated, and all real and
18 personal property of the Presbyterian Apartments,
19 Incorporated, when such real and personal property shall be
20 used as provided in Section 40-9-12, are exempt from the
21 payment of any and all state, county and municipal taxes,
22 licenses, fees and charges of any nature whatsoever, including
23 any privilege or excise tax heretofore or hereafter levied by
24 the State of Alabama or any county or municipality thereof.~~

25 "(a) The following entities, and all real and
26 personal property of the following entities, when such real
27 and personal property shall be used as provided in Section

1 40-9-12, are exempt from the payment and collection of any and
2 all state, county, and municipal taxes, licenses, fees and
3 charges of any nature whatsoever, including any privilege or
4 excise tax hereto or hereafter levied by the State of Alabama
5 or any county or municipality thereof:

6 "(1) All volunteer fire departments that have been
7 certified by the Alabama Forestry Commission.

8 "(2) The Alabama Society of the Daughters of the
9 American Revolution.

10 "(3) The Annual Shrine Circus as well as all other
11 charitable Shrine amusement and fundraising events.

12 "(4) The Episcopal Foundation of Jefferson County.

13 "(5) The Presbyterian Apartments, Incorporated.

14 "(b) All entities listed under subsection (a)
15 volunteer fire departments in this state, the Alabama Society
16 of the Daughters of the American Revolution, the Annual Shrine
17 Circus as well as all other charitable Shrine amusement and
18 fund raising events, the Episcopal Foundation of Jefferson
19 County, the Alabama Heart Association and the Presbyterian
20 Apartments, Incorporated, shall be subject to all the
21 provisions of Section 40-9-12, as are all other organizations
22 named therein.

23 "§40-9-25.2.

24 "Habitat for Humanity Organizations and West Alabama
25 Youth Services, Inc. (WAYS), are exempted from paying state,
26 county, and municipal sales and use taxes and all property

1 owned and used by the organization is exempted from state,
2 county, and local ad valorem taxation.

3 "§40-9-25.10.

4 ~~"The Anniston Fellowship House, Inc., the Wings of~~
5 ~~Life, Inc., the Jacksonville Christian Outreach Center, Inc.,~~
6 ~~Wiregrass Children's Home, Inc., DoDa Parade, Lee County~~
7 ~~Humane Society, and Huntsville Emergency Medical Services,~~
8 ~~Inc., are exempted from paying any state, county, and~~
9 ~~municipal sales or use taxes.~~

10 "(a) The following entities are hereby exempt from
11 paying any state, county, and municipal sales or use taxes:

12 "(1) The Anniston Fellowship House, Inc.

13 "(2) The Wings of Life, Inc.

14 "(3) The Jacksonville Christian Outreach Center,
15 Inc.

16 "(4) Wiregrass Children's Home, Inc.

17 "(5) Lee County Humane Society.

18 "(6) Huntsville Emergency Medical Services, Inc.

19 "§40-9-26.

20 ~~"The Presbyterian Apartments of Birmingham, Inc.,~~
21 ~~the Presbyterian Homes of Decatur, Inc., the Shoals~~
22 ~~Presbyterian Apartments, Inc., and the Presbyterian Apartments~~
23 ~~in Northport, Alabama, and the East Alabama Services for the~~
24 ~~Elderly, Inc., a nonprofit corporation in Lee County, Alabama,~~
25 ~~the Mayfair Towers Corporation in Huntsville, Alabama or any~~
26 ~~predecessor organization or entity, are hereby exempt from the~~

1 ~~payment of all state, county and municipal ad valorem~~
2 ~~taxation.~~

3 "The following entities or any predecessor
4 organization or entity are hereby exempt from the payment of
5 all state, county, and municipal ad valorem taxation:

6 "(1) The East Alabama Services for the Elderly,
7 Inc., a nonprofit corporation in Lee County, Alabama.

8 "(2) the Mayfair Towers Corporation in Huntsville,
9 Alabama.

10 "§40-9-28.

11 "All property owned and used by the Selma-Dallas
12 County Historic Preservation Society ~~and the Valegrande~~
13 ~~Community Center and used by said organizations~~ is hereby
14 exempted from all state, county, or local ad valorem taxation
15 and all state, county, or local sales and use taxation.

16 "§40-23-5.

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

23 ~~"(b) The Chilton County Rescue Squad is exempted~~
24 ~~from paying any sales or use taxes.~~

25 ~~"(c) The state headquarters only of the American~~
26 ~~Legion, the American Veterans of World War II, Korea, and~~
27 ~~Vietnam, also known as AMVETS, the Disabled American Veterans,~~

1 ~~the Veterans of Foreign Wars, also known as VFW, Alabama~~
2 ~~Goodwill Industries, and the Alabama Sight Conservation~~
3 ~~Association are exempted from paying any state, county, or~~
4 ~~municipal sales or use taxes.~~

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

13 ~~"(e) The Alabama Goodwill Industries, Inc., of~~
14 ~~Birmingham is exempted from paying any state, municipal, or~~
15 ~~county sales and use taxes.~~

16 ~~"(f) The Alabama Federation of Women's Clubs is~~
17 ~~exempted from paying any state, county, or municipal sales or~~
18 ~~use taxes.~~

19 ~~"(g) The National Conference of State Legislatures~~
20 ~~and the Council of State Governments are exempted from paying~~
21 ~~any state, county, or municipal sales or use taxes.~~

22 ~~"(h) All blind vendors associated with the Business~~
23 ~~Enterprise Program of the Department of Rehabilitation~~
24 ~~Services are exempted from paying any state, county, or~~
25 ~~municipal sales or use taxes.~~

26 ~~"(i) All vendors who are blind as defined by Section~~
27 ~~1-1-3, and who are certified by the Department of~~

1 ~~Rehabilitation Services, are exempted from paying any state,~~
2 ~~county, or municipal sales or use taxes.~~

3 ~~"(j) The Elks Club, B.P.O.E., No. 1887, a~~
4 ~~corporation, is exempted from paying any state, county, or~~
5 ~~municipal sales or use taxes. Provided, however, that the~~
6 ~~exemption provided by this subsection shall not extend to any~~
7 ~~bar or dining room operation conducted by the Elks Club.~~

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

10 ~~"(l) The Eye Foundation, Inc., and any of its~~
11 ~~branches or agencies, heretofore, or hereafter organized and~~
12 ~~existing in good faith in the State of Alabama for purposes~~
13 ~~other than for pecuniary gain and not for individual profit,~~
14 ~~are exempted from paying any state, county, or municipal sales~~
15 ~~or use taxes.~~

16 ~~"(m) Any county public hospital association or any~~
17 ~~Alabama nonprofit membership corporation if one or more of its~~
18 ~~members is a county public hospital association, and any of~~
19 ~~its, or their, branches, agencies, lessees, or successors~~
20 ~~organized pursuant to Section 10-3A-1 et seq., and which~~
21 ~~operates or maintains hospitals for purposes other than for~~
22 ~~pecuniary gain and not for individual profit, is exempted from~~
23 ~~paying any state, county, or municipal sales and use tax of~~
24 ~~any nature whatsoever. Any of the taxes which were or may be~~
25 ~~assessed or collected subsequent to December 31, 1993, against~~
26 ~~any Alabama nonprofit membership corporation or any lessee of~~
27 ~~any county public hospital association organized as herein~~

1 ~~stated, pursuant to a lease in writing, will be remitted to~~
2 ~~the entity which paid them; and no action or proceeding~~
3 ~~against the association or nonprofit corporation may be~~
4 ~~instituted after the date by the State of Alabama or any~~
5 ~~county or municipality thereof or any agent or person acting~~
6 ~~on behalf thereof for the collection or enforcement of any~~
7 ~~sales or use tax of any nature whatsoever.~~

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

16 ~~"(o) Rescue service organizations operating within~~
17 ~~the State of Alabama which are exempt from federal income~~
18 ~~taxes under the Internal Revenue Code of 1986, §501(c)(3) and~~
19 ~~which are members of the Alabama Rescue Services Association,~~
20 ~~Incorporated, are exempted from any state, county, and~~
21 ~~municipal sales and use taxes.~~

22 ~~"(p) Alabama Goodwill Industries, Inc., Goodwill~~
23 ~~Industries of Mobile Area, Inc., and Goodwill Industries of~~
24 ~~Central Alabama, Inc., are exempted from paying any state,~~
25 ~~county, and municipal sales or use taxes.~~

26 ~~"(q) The gross receipts from the sale of admissions~~
27 ~~to a sporting event conducted by the Senior Professional~~

1 ~~Golfers Association are exempted from any state, county, and~~
2 ~~municipal sales taxes.~~

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

7 ~~"(s) (1) The Birmingham Zoo, Inc., is exempt from~~
8 ~~paying any state, county, and municipal sales and use taxes~~
9 ~~associated with any and all capital expenditures but shall~~
10 ~~continue to collect and remit all other taxes to the~~
11 ~~appropriate taxing authorities.~~

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

14 ~~"(3) The Birmingham Zoo, Inc., shall report annually~~
15 ~~to the Department of Revenue on the sales for which the~~
16 ~~exemption is granted. The Department of Revenue shall~~
17 ~~prescribe the format of such annual report.~~

18 ~~"(t) (1) The Zoo Foundation, Inc., operating as the~~
19 ~~Alabama Gulf Coast Zoo, or any successor entity, is exempt~~
20 ~~from paying any state, county, and municipal sales and use~~
21 ~~taxes associated with any and all capital expenditures;~~
22 ~~provided, however, that any exemption of county sales and use~~
23 ~~taxes must first be authorized by resolution of the county~~
24 ~~commission. The Zoo Foundation, Inc., shall continue to~~
25 ~~collect and remit all other taxes to the appropriate taxing~~
26 ~~authorities.~~

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

3 ~~"(3) The Zoo Foundation, Inc., shall report annually~~
4 ~~to the Department of Revenue on the sales for which the~~
5 ~~exemption is granted. The Department of Revenue shall~~
6 ~~prescribe the format of the annual report.~~

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

9 ~~"(v) The Alabama Wildlife Center is exempt from~~
10 ~~paying any state, county, and municipal sales and use taxes~~
11 ~~until September 30, 2024.~~

12 "(a) The following entities are hereby exempt from
13 paying and collecting any state, county, or municipal sales or
14 use taxes:

15 "(1) The Diabetes Trust Fund, Inc., and any of its
16 branches or agencies, heretofore or hereafter organized and
17 existing in good faith in the State of Alabama for purposes
18 other than for pecuniary gain and not for individual profit.

19 "(2) The state headquarters only of the American
20 Legion.

21 "(3) The Alabama Goodwill Industries, Inc.

22 "(4) The Alabama Lions Sight Conservation
23 Association, Inc.

24 "(5) The Grand Chapter of all Orders of the Eastern
25 Star.

26 "(6) The Alabama Goodwill Industries, Inc., of
27 Birmingham.

1 "(7) The Alabama Federation of Women's Clubs.

2 "(8) The National Conference of State Legislatures.

3 "(9) The Council of State Governments.

4 "(10) All blind vendors associated with the Business
5 Enterprise Program of the Department of Rehabilitation
6 Services.

7 "(11) All vendors who are blind as defined by
8 Section 1-1-3 and who are certified by the Department of
9 Rehabilitation Services.

10 "(12) The King's Home, Inc.

11 "(13) a. Any county public hospital association or
12 any Alabama nonprofit membership corporation if one or more of
13 its members is a county public hospital association, and any
14 of its, or their, branches, agencies, lessees, or successors
15 organized pursuant to Section 10-3A-1 et seq., and which
16 operates or maintains hospitals for purposes other than for
17 pecuniary gain and not for individual profit.

18 "b. Any of the taxes which were or may be assessed
19 or collected subsequent to December 31, 1993, against any
20 Alabama nonprofit membership corporation or any lessee of any
21 county public hospital association organized as herein stated,
22 pursuant to a lease in writing, will be remitted to the entity
23 which paid them; and no action or proceeding against the
24 association or nonprofit corporation may be instituted after
25 the date by the State of Alabama or any county or municipality
26 thereof or any agent or person acting on behalf thereof for

1 the collection or enforcement of any sales or use tax of any
2 nature whatsoever.

3 "(14) Rescue service organizations operating within
4 the State of Alabama which are exempt from federal income
5 taxes under the Internal Revenue Code of 1986, §501(c)(3) and
6 which are members of the Alabama Rescue Services Association,
7 Incorporated.

8 "(15) Goodwill Industries of Mobile Area, Inc.

9 "(16) Goodwill Industries of Central Alabama, Inc.

10 "(17) Volunteer, non-profit rescue units operating
11 within the state which do not meet the criteria in subdivision
12 (14), but are licensed by the State Board of Health.

13 "(18) The Josh Willingham Foundation.

14 "(b) 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 "(c) (1) The Birmingham Zoo, Inc., is exempt from
23 paying any state, county, and municipal sales and use taxes
24 associated with any and all capital expenditures but shall
25 continue to collect and remit all other taxes to the
26 appropriate taxing authorities.

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

3 "(3) The Birmingham Zoo, Inc., shall report annually
4 to the Department of Revenue on the sales for which the
5 exemption is granted. The Department of Revenue shall
6 prescribe the format of the annual report.

7 "(d) (1) The Zoo Foundation, Inc., operating as the
8 Alabama Gulf Coast Zoo, or any successor entity, is exempt
9 from paying any state, county, and municipal sales and use
10 taxes associated with any and all capital expenditures;
11 provided, however, that any exemption of county sales and use
12 taxes must first be authorized by resolution of the county
13 commission. The Zoo Foundation, Inc., shall continue to
14 collect and remit all other taxes to the appropriate taxing
15 authorities.

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

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

22 "(e) The Alabama Wildlife Center is exempt from
23 paying any state, county, and municipal sales and use taxes
24 until September 30, 2024."

25 Section 2. Sections 40-9-15 and 40-9-29 Code of
26 Alabama 1975, are repealed.

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