

# HB137 INTRODUCED



1 G8WGC6-1  
2 By Representatives McCampbell, Jackson  
3 RFD: Ways and Means Education  
4 First Read: 21-Mar-23  
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SYNOPSIS:

Under existing law, sales and use taxes may be imposed upon certain persons and organizations by the state, as well as counties and municipalities within the state. Certain entities are exempted by law from state, county, and local sales and use taxes.

This bill would provide an exemption from state, county and municipal sales and use taxes for the Black Belt Regional Child Advocacy Center in Marengo County.

A BILL  
TO BE ENTITLED  
AN ACT

Relating to sales and use taxes; to amend Section 40-23-5, Code of Alabama 1975, to provide an exemption from state, county, and municipal sales and use taxes for the Black Belt Regional Child Advocacy Center in Marengo County.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-23-5, Code of Alabama 1975, is amended to read as follows:

"§40-23-5

(a) The Diabetes Trust Fund, Inc., and any of its branches or agencies, heretofore or hereafter organized and



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29 existing in good faith in the State of Alabama for purposes  
30 other than for pecuniary gain and not for individual profit,  
31 are exempted from paying any state, county, or municipal sales  
32 or use taxes.

33 (b) The Chilton County Rescue Squad is exempted from  
34 paying any sales or use taxes.

35 (c) The state headquarters only of the American Legion,  
36 the American Veterans of World War II, Korea, and Vietnam,  
37 also known as AMVETS, the Disabled American Veterans, the  
38 Veterans of Foreign Wars, also known as VFW, Alabama Goodwill  
39 Industries, and the Alabama Sight Conservation Association are  
40 exempted from paying any state, county, or municipal sales or  
41 use taxes.

42 (d) The Grand Chapter of all Orders of the Eastern Star  
43 and the South Alabama State Fair Association Southeastern  
44 Livestock Exposition of the State of Alabama and any of its  
45 agencies, heretofore or hereafter organized and existing in  
46 good faith in the State of Alabama for purposes other than for  
47 pecuniary gain and not for individual profit, are exempted  
48 from paying any state, county, or municipal sales and use  
49 taxes.

50 (e) The Alabama Goodwill Industries, Inc., of  
51 Birmingham is exempted from paying any state, municipal, or  
52 county sales and use taxes.

53 (f) The Alabama Federation of Women's Clubs is exempted  
54 from paying any state, county, or municipal sales or use  
55 taxes.

56 (g) The National Conference of State Legislatures and



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57 the Council of State Governments are exempted from paying any  
58 state, county, or municipal sales or use taxes.

59 (h) All blind vendors associated with the Business  
60 Enterprise Program of the Department of Rehabilitation  
61 Services are exempted from paying any state, county, or  
62 municipal sales or use taxes.

63 (i) All vendors who are blind as defined by Section  
64 1-1-3, and who are certified by the Department of  
65 Rehabilitation Services, are exempted from paying any state,  
66 county, or municipal sales or use taxes.

67 (j) The Elks Club, B.P.O.E., No. 1887, a corporation,  
68 is exempted from paying any state, county, or municipal sales  
69 or use taxes. Provided, however, that the exemption provided  
70 by this subsection shall not extend to any bar or dining room  
71 operation conducted by the Elks Club.

72 (k) The King's Ranch, Inc., is exempted from paying any  
73 state, county, or municipal sales or use taxes.

74 (l) The Eye Foundation, Inc., and any of its branches  
75 or agencies, heretofore, or hereafter organized and existing  
76 in good faith in the State of Alabama for purposes other than  
77 for pecuniary gain and not for individual profit, are exempted  
78 from paying any state, county, or municipal sales or use  
79 taxes.

80 (m) Any county public hospital association or any  
81 Alabama nonprofit membership corporation if one or more of its  
82 members is a county public hospital association, and any of  
83 its, or their, branches, agencies, lessees, or successors  
84 organized pursuant to Section 10-3A-1 et seq., and which



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85 operates or maintains hospitals for purposes other than for  
86 pecuniary gain and not for individual profit, is exempted from  
87 paying any state, county, or municipal sales and use tax of  
88 any nature whatsoever. Any of the taxes which were or may be  
89 assessed or collected subsequent to December 31, 1993, against  
90 any Alabama nonprofit membership corporation or any lessee of  
91 any county public hospital association organized as herein  
92 stated, pursuant to a lease in writing, will be remitted to  
93 the entity which paid them; and no action or proceeding  
94 against the association or nonprofit corporation may be  
95 instituted after the date by the State of Alabama or any  
96 county or municipality thereof or any agent or person acting  
97 on behalf thereof for the collection or enforcement of any  
98 sales or use tax of any nature whatsoever.

99 (n) There is exempted from all state, county, and  
100 municipal sales taxes the sale of food pursuant to the food  
101 distribution program conducted by Christian Service Mission,  
102 Inc., an Alabama not-for-profit corporation, in cooperation  
103 with World Share, Inc., to enable needy persons to purchase  
104 food at substantially discounted prices and in consideration  
105 of the performance of charitable or community work by such  
106 persons.

107 (o) Rescue service organizations operating within the  
108 State of Alabama which are exempt from federal income taxes  
109 under the Internal Revenue Code of 1986, § 501(c)(3) and which  
110 are members of the Alabama Rescue Services Association,  
111 Incorporated, are exempted from any state, county, and  
112 municipal sales and use taxes.



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113 (p) Alabama Goodwill Industries, Inc., Goodwill  
114 Industries of Mobile Area, Inc., and Goodwill Industries of  
115 Central Alabama, Inc., are exempted from paying any state,  
116 county, and municipal sales or use taxes.

117 (q) The gross receipts from the sale of admissions to a  
118 sporting event conducted by the Senior Professional Golfers  
119 Association are exempted from any state, county, and municipal  
120 sales taxes.

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

125 (s) (1) The Birmingham Zoo, Inc., is exempt from paying  
126 any state, county, and municipal sales and use taxes  
127 associated with any and all capital expenditures but shall  
128 continue to collect and remit all other taxes to the  
129 appropriate taxing authorities.

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

132 (3) The Birmingham Zoo, Inc., shall report annually to  
133 the Department of Revenue on the sales for which the exemption  
134 is granted. The Department of Revenue shall prescribe the  
135 format of such annual report.

136 (t) (1) The Zoo Foundation, Inc., operating as the  
137 Alabama Gulf Coast Zoo, or any successor entity, is exempt  
138 from paying any state, county, and municipal sales and use  
139 taxes associated with any and all capital expenditures;  
140 provided, however, that any exemption of county sales and use



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141 taxes must first be authorized by resolution of the county  
142 commission. The Zoo Foundation, Inc., shall continue to  
143 collect and remit all other taxes to the appropriate taxing  
144 authorities.

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

147 (3) The Zoo Foundation, Inc., shall report annually to  
148 the Department of Revenue on the sales for which the exemption  
149 is granted. The Department of Revenue shall prescribe the  
150 format of the annual report.

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

153 (v) The Alabama Wildlife Center is exempt from paying  
154 any state, county, and municipal sales and use taxes until  
155 September 30, 2024.

156 (w) The Black Belt Regional Child Advocacy Center is  
157 exempted from paying any state, county, and municipal sales  
158 and use taxes until September 30, 2027."

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