

1 HB334
2 198321-1
3 By Representative Pringle
4 RFD: State Government
5 First Read: 03-APR-19

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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
14 A BILL
15 TO BE ENTITLED
16 AN ACT

17
18 Relating to sales and use taxes; to update the code
19 sections related to statutorily exempt entities to include
20 only those that have obtained and are retaining a current
21 certificate of exemption.

22 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

23 Section 1. Sections 40-9-12, 40-9-13, 40-9-25 and
24 40-23-5, Code of Alabama 1975, as amended by Act 2018-568 of
25 the 2018 Regular Session, is amended to read as follows:

26 "§40-9-12.

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

1 ~~Hand Club of Anniston, Childhaven, Inc., and all real and~~
2 ~~personal property of Childhaven, Inc., Presbyterian Home for~~
3 ~~Children and all real and personal property of Presbyterian~~
4 ~~Home for Children, Freewill Baptist Children's Home and all~~
5 ~~real and personal property of Freewill Baptist Children's~~
6 ~~Home, Methodist Homes for the Aging and all real and personal~~
7 ~~property of Methodist Homes for the Aging, and United~~
8 ~~Methodist Children's Home and all real and personal property~~
9 ~~of United Methodist Children's Home, Birmingham Building~~
10 ~~Trades Towers of Birmingham, Alabama, a nonprofit corporation,~~
11 ~~the Holy Comforter House, Inc., of Gadsden, Alabama, a~~
12 ~~nonprofit corporation, the University of Alabama Huntsville~~
13 ~~Foundation and all real and personal property of the~~
14 ~~University of Alabama Huntsville Foundation, the Birmingham~~
15 ~~Football Foundation, Inc., a nonprofit corporation, and all~~
16 ~~real and personal property of the Birmingham Football~~
17 ~~Foundation, Inc., and of any branch or department of any of~~
18 ~~same heretofore or hereafter organized and existing in good~~
19 ~~faith in the State of Alabama, for other than pecuniary gain~~
20 ~~and not for individual profit, when such real or personal~~
21 ~~property shall be used by such associations or nonprofit~~
22 ~~corporations, their branches or departments in and about the~~
23 ~~conducting, maintaining, operating and carrying out of the~~
24 ~~program, work, principles, objectives, and policies of such~~
25 ~~associations or nonprofit corporations, their branches or~~
26 ~~departments, in any city or county of the State of Alabama,~~
27 ~~are exempt from the payment of any and all state, county, and~~

1 ~~municipal taxes, licenses, fees, and charges of any nature~~
2 ~~whatsoever, including any privilege or excise tax heretofore~~
3 ~~or hereafter levied by the State of Alabama or any county or~~
4 ~~municipality thereof.~~ (a) The following entities and any
5 branch or department of any of the same hereto or hereafter
6 organized and existing in good faith in the State of Alabama
7 for other than pecuniary gain and not for individual profit
8 and all real and personal property thereof, when such real or
9 personal property shall be used by such association or
10 nonprofit corporations, their branches or departments in and
11 about the conducting, maintaining, operating and carrying out
12 of the program, work, principles, objectives, and policies of
13 such associations or nonprofit corporations, their branches or
14 departments, in any municipality or county of the State of
15 Alabama are exempt from the payment and collection of any and
16 all state, county, and municipal taxes, licenses, fees, and
17 charges of any nature whatsoever, including any privilege or
18 excise tax heretofore or hereafter levied by the State of
19 Alabama or any county or municipality thereof:

20 "(1) The National Foundation's Alabama Field
21 Offices,

22 "(2) All Young Men's Hebrew Associations (Y.M.H.A)
23 also known as Jewish Community Centers (J.C.C), and all real
24 and personal property of all Young Men's Hebrew Associations
25 (Y.M.H.A) also known as Jewish Community Centers (J.C.C.),

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

4 "(4) The Knights of Pythias Lodges,

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

7 "(6) All United Way Organizations and United Way
8 member agencies in Alabama, other qualifying united appeal
9 funds and their recipients as provided in subsection (e), and
10 the real and personal property of all United Way Organizations
11 and United Way member agencies in Alabama, other qualifying
12 united appeal funds and their recipients as provided in
13 subsection (e),

14 "(7) The Alabama Masonic Home,

15 "(8) The American Cancer Society, and all real and
16 personal property of American Cancer Society,

17 "(9) The Wiregrass Rehabilitation Center, Inc., and
18 all real and personal property of the Wiregrass Rehabilitation
19 Center, Inc.,

20 "(10) The Helping Hand Club of Anniston, and all
21 real and personal property of the Helping Hand Club of
22 Anniston,

23 "(11) Childhaven, Inc., and all real and personal
24 property of Childhaven, Inc.,

25 "(12) Presbyterian Home for children and all real
26 and personal property of Presbyterian Home for Children,

1 "(13) Freewill Baptist Children's Home and all real
2 and personal property of Freewill Baptist Children's Home,

3 "(14) Methodist Homes for the Aging and all real and
4 personal property of Methodist Homes for the Aging,

5 "(15) United Methodist Children's Home and all real
6 and personal property of United Methodist Children's Home,

7 "(16) The Holy Comforter House, Inc., of Gadsden,
8 Alabama, a nonprofit corporation,

9 "(17) The University of Alabama Huntsville
10 Foundation and all real and personal property of the
11 University of Alabama Huntsville Foundation.

12 "(18) The Alabama Sports Council.

13 "(19) Boys and Girls Ranches of Alabama Inc.,

14 "(20) The Eufaula Heritage Association.

15 "(b) The receipt, assessment or collection of any
16 fee, admission, service charge, rent, dues, or any other item
17 or charge by any such association or nonprofit corporation,
18 its branches or departments from any person, firm, or
19 corporation for any services rendered by any such association
20 or nonprofit corporation, its branches or departments or for
21 the use or occupancy of any real or personal property of any
22 such association or nonprofit corporation, its branches or
23 departments in or about the conducting, maintaining,
24 operating, and carrying out of the program, work, principles,
25 objectives, and policies of any such association or nonprofit
26 corporation, its branches, or departments shall not be held or
27 construed by any court, agency, officer, or commission of the

1 State of Alabama, or any county or municipality thereof, to
2 constitute pecuniary gain or individual profit by any such
3 association or nonprofit corporation, its branches or
4 departments, or the doing of business in such a manner as to
5 prejudice or defeat, in any manner, the right and privilege of
6 any such association or nonprofit corporation, its branches or
7 departments to claim or rely upon or receive the exemption of
8 such association or nonprofit corporation, its branches or
9 departments and of all real and personal property thereof from
10 taxation, as herein provided.

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

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

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

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

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

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

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

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

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

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

25 "a. Accountable to the granting United Way
26 organization for the expenditure of any funds received from
27 such United Way organization.

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

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

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

18 "(2) The special rules provided in this subsection
19 shall not apply to any United Way organization or any United
20 Way member agency.

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

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

27 "§40-9-13.

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

21 (a) The following entities , and all real and personal
22 property of the following entities, when such real and
23 personal property shall be used as provided in Section
24 40-9-12, are exempt from the payment and collection of any and
25 all state, county and municipal taxes, licenses, fees and
26 charges of any nature whatsoever, including any privilege or

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

3 "(1) All volunteer fire departments that have been
4 certified by the Alabama Forestry Commission,

5 "(2) The Alabama Society of the Daughters of the
6 American Revolution,

7 "(3) The Annual Shrine Circus as well as all other
8 charitable Shrine amusement and fundraising events,

9 "(4) The Episcopal Foundation of Jefferson County,

10 "(5) The Presbyterian Apartments, Incorporated.

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

20 "§40-9-25.

21 ~~"The George Lindsey Celebrity Benefit, Inc., and the~~
22 ~~Alabama Special Olympics of Alabama Inc.,~~ or any predecessor
23 organizations or entity entities, is are hereby exempt from
24 paying any state, county or municipality sales or use taxes.

25 "§40-23-5.

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

1 ~~existing in good faith in the State of Alabama for purposes~~
2 ~~other than for pecuniary gain and not for individual profit,~~
3 ~~are hereby exempted from paying any state, county, or~~
4 ~~municipal sales or use taxes.~~

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

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

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

22 ~~"(e) The Alabama Goodwill Industries, Inc., of~~
23 ~~Birmingham is hereby exempted from paying any state,~~
24 ~~municipal, or county sales and use taxes.~~

25 ~~"(f) The Alabama Federation of Women's Clubs is~~
26 ~~hereby exempted from paying any state, county, or municipal~~
27 ~~sales or use taxes.~~

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

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

8 ~~"(i) All vendors who are blind as defined by Section~~
9 ~~1-1-3, and who are certified by the Department of~~
10 ~~Rehabilitation Services, are hereby exempted from paying any~~
11 ~~state, county, or municipal sales or use taxes.~~

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

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

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

25 ~~"(m) Any county public hospital association or any~~
26 ~~Alabama nonprofit membership corporation if one or more of its~~
27 ~~members is a county public hospital association, and any of~~

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

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

25 ~~"(o) Rescue service organizations operating within~~
26 ~~the State of Alabama which are exempt from federal income~~
27 ~~taxes under the Internal Revenue Code of 1986, §501(c)(3) and~~

1 ~~which are members of the Alabama Rescue Services Association,~~
2 ~~Incorporated, are hereby exempted from any state, county, and~~
3 ~~municipal sales and use taxes.~~

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

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

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

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

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

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

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

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

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

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

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

21 "(1) The Chilton County Rescue Squad,

22 "(2) The state headquarters only of the American
23 Legion,

24 "(3) The American Veterans of World War II, Korea,
25 and Vietnam, also known as AMVETS,

26 "(4) The Alabama Goodwill Industries, Inc.,

1 "(5) The Alabama Lions Sight Conservation
2 Association, Inc.,

3 "(6) The Grand Chapter of all Orders of the Eastern
4 Star,

5 "(7) The South Alabama State Fair Association
6 Southeastern Livestock Exposition of the State of Alabama and
7 any of its agencies,

8 "(8) The Alabama Goodwill Industries, Inc., of
9 Birmingham,

10 "(9) The Alabama Federation of Women's Clubs,

11 "(10) The Council of State Governments,

12 "(11) All blind vendors associated with the Business
13 Enterprise Program of the Department of Rehabilitation
14 Services,

15 "(12) All vendors who are blind as defined by
16 Section 1-1-3, Code of Alabama 1975, and who are certified by
17 the Department of Rehabilitation Services,

18 "(13) The Elks Club, B.P.O.E., No. 1887, excluding
19 any bar or dining room operation conducted by the Elks Club,

20 "(14) The King's Home, Inc.,.

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

1 "b. Any of the taxes which were or may be assessed
2 or collected subsequent to December 31, 1993, against any
3 Alabama nonprofit membership corporation or any lessee of any
4 county public hospital association organized as herein stated,
5 pursuant to a lease in writing, will be remitted to the entity
6 which paid them; and no action or proceeding against the
7 association or nonprofit corporation may be instituted after
8 the date by the State of Alabama or any county or municipality
9 thereof or any agent or person acting on behalf thereof for
10 the collection or enforcement of any sales or use tax of any
11 nature whatsoever.

12 "(16) Rescue service organization operating within
13 the State of Alabama which are exempt from federal income
14 taxes under the Internal Revenue Code of 1986, §501(c)(3) and
15 which are members of the Alabama Rescue Services Association,
16 Incorporated,

17 "(17) Goodwill Industries of Mobile Area, Inc.,

18 "(18) Goodwill Industries of Central Alabama, Inc.,

19 "(19) Volunteer, non-profit rescue units operating
20 within the state which do not meet the criteria in subdivision
21 (16) but are licensed by the State Board of Health,

22 "(20) The Josh Willingham Foundation.

23 "(b) There is hereby exempted from all state,
24 county, and municipal sales taxes the sale of food pursuant to
25 the food distribution program conducted by Christian Service
26 Mission, Inc., an Alabama not-for-profit corporation, in
27 cooperation with World Share, Inc., to enable needy persons to

1 purchase food at substantially discounted prices and in
2 consideration of the performance of charitable or community
3 work by such persons.

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

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

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

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

19 "(e) (1) The Zoo Foundation, Inc., operating as the
20 Alabama Gulf Coast Zoo, or any successor entity, is exempt
21 from paying any state, county, and municipal sales and use
22 taxes associated with any and all capital expenditures;
23 provided, however, that any exemption of county sales and use
24 taxes must first be authorized by resolution of the county
25 commission. The Zoo Foundation, Inc., shall continue to
26 collect and remit all other taxes to the appropriate taxing
27 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 Section 2. This act shall become effective on the
8 first day of the third month following its passage and
9 approval by the Governor, or its otherwise becoming law.