

1 HB352  
2 188426-1  
3 By Representatives Ball, Whorton (R), Sanderford, McCutcheon,  
4 Moore (B), Hall, Ainsworth, Daniels and Williams (P)  
5 RFD: Ways and Means Education  
6 First Read: 01-FEB-18

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8 SYNOPSIS: Under existing law, the state imposes sales  
9 and use taxes upon certain persons and  
10 organizations. The general rate for sales taxes in  
11 the state is four percent of the gross proceeds of  
12 the sale or consumption of various types of  
13 tangible personal property. Counties and  
14 municipalities impose various additional sales and  
15 use taxes. Certain entities are exempted from  
16 state, county, or local sales and use taxes.

17 This bill would exempt any thrift shop  
18 located on a military installation in Alabama from  
19 the collecting and payment of any state, county,  
20 and municipal sales and use taxes.

21  
22 A BILL  
23 TO BE ENTITLED  
24 AN ACT  
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1                   To exempt any thrift shop located on a military  
2                   installation in Alabama from the payment and collecting of any  
3                   state, county, and municipal sales and use taxes.

4                   BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

5                   Section 1. A thrift shop located on a military  
6                   installation in Alabama is exempted from the collecting or  
7                   paying of any state, county, and municipal sales and use  
8                   taxes.

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