

1 HB352
2 128201-1
3 By Representative Laird
4 RFD: Ways and Means Education
5 First Read: 29-MAR-11

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8 SYNOPSIS: Under existing law, the state imposes sales
9 and use taxes upon certain persons, firms, or
10 corporations. The amount of the taxes ranges from
11 one and one-half to four percent of the gross
12 proceeds of the sale or consumption of various
13 types of tangible personal property. The state also
14 imposes a sales tax on the operation of places of
15 amusement or entertainment. Counties and
16 municipalities impose various additional sales and
17 use taxes. Certain entities are exempted from
18 state, county, or local ad valorem, sales, and use
19 taxes.

20 This bill would exempt the Chattahoochee
21 Humane Society from any state, county, and
22 municipal ad valorem, sales, and use taxes.

23
24 A BILL
25 TO BE ENTITLED
26 AN ACT
27

1 To exempt the Chattahoochee Humane Society from the
2 payment of all state, county, and municipal ad valorem, sales,
3 and use taxes.

4 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

5 Section 1. The Chattahoochee Humane Society is
6 exempted from paying or collecting any state, county, and
7 municipal ad valorem, sales, and use taxes.

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