

1 HB37
2 145431-3
3 By Representative Johnson (R)
4 RFD: Ways and Means Education
5 First Read: 05-FEB-13
6 PFD: 01/24/2013

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ENROLLED, An Act,

To exempt food pantries in Talladega County which distribute food for charitable purposes from all state, county, and municipal sales and use taxes under certain conditions.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) For the purposes of this act, a "food pantry" is a charitable, nonprofit organization which collects, purchases, or otherwise accumulates food and food related items for distribution without any charge for charitable purposes.

(b) A food pantry in Talladega County is exempt from all state, county, and municipal sales and use taxes on the purchase or distribution of food and food related items for charitable purposes provided the food pantry has been granted status as a tax exempt organization under Section 501(c)(3) of the federal Internal Revenue Code and provided it pays no person any salary or expenses for the performance of any duties related to its charitable operations.

Section 2. All laws or parts of laws which conflict with this act are repealed.

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

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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 18-APR-13, as amended.

Jeff Woodard
Clerk

Senate

20-MAY-13

Passed