

1 HB429  
2 184272-1  
3 By Representatives Daniels and Patterson  
4 RFD: Ways and Means Education  
5 First Read: 16-MAR-17

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8 SYNOPSIS: This bill would exempt the National  
9 Federation of the Blind (NFB) of Alabama from  
10 payment of state, county, and municipal sales and  
11 use taxes.

12  
13 A BILL  
14 TO BE ENTITLED  
15 AN ACT  
16

17 To amend Section 40-23-5 of the Code of Alabama  
18 1975, to exempt the National Federation of the Blind (NFB) of  
19 Alabama from payment of state, county, and municipal sales and  
20 use taxes.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

24 "§40-23-5.

25 "(a) The Diabetes Trust Fund, Inc., and any of its  
26 branches or agencies, heretofore or hereafter organized and  
27 existing in good faith in the State of Alabama for purposes

1 other than for pecuniary gain and not for individual profit,  
2 are hereby exempted from paying any state, county, or  
3 municipal sales or use taxes.

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

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

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

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

24 "(f) The Alabama Federation of Women's Clubs is  
25 hereby exempted from paying any state, county, or municipal  
26 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) The National Federation of the Blind (NFB) of  
5 Alabama is hereby exempted from paying any state, county, or  
6 municipal sales or use taxes.

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

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

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

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

23           "~~(l)~~ (m) The Eye Foundation, Inc., and any of its  
24 branches or agencies, heretofore, or hereafter organized and  
25 existing in good faith in the State of Alabama for purposes  
26 other than for pecuniary gain and not for individual profit,

1 are hereby exempted from paying any state, county, or  
2 municipal sales or use taxes.

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

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

1 consideration of the performance of charitable or community  
2 work by such persons.

3 ~~"(o)~~ (p) Rescue service organizations operating  
4 within the State of Alabama which are exempt from federal  
5 income taxes under the Internal Revenue Code of 1986,  
6 §501(c)(3) and which are members of the Alabama Rescue  
7 Services Association, Incorporated, are hereby exempted from  
8 any state, county, and municipal sales and use taxes.

9 ~~"(p)~~ (q) Alabama Goodwill Industries, Inc., Goodwill  
10 Industries of Mobile Area, Inc., and Goodwill Industries of  
11 Central Alabama, Inc., are exempted from paying any state,  
12 county, and municipal sales or use taxes.

13 ~~"(q)~~ (r) The gross receipts from the sale of  
14 admissions to a sporting event conducted by the Senior  
15 Professional Golfers Association are exempted from any state,  
16 county, and municipal sales taxes.

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

22 ~~"(s)~~ (t) (1) The Birmingham Zoo, Inc., is exempt from  
23 paying any state, county, and municipal sales and use taxes  
24 associated with any and all capital expenditures but shall  
25 continue to collect and remit all other taxes to the  
26 appropriate taxing authorities.

1                   "(2) The exemption provided pursuant to  
2 subsection~~(s)~~ (t) of Section 40-23-5 shall no longer be  
3 available four years after the effective date of this bill.

4                   "(3) The Birmingham Zoo, Inc., shall report annually  
5 to the Department of Revenue on the sales for which the  
6 exemption is granted. The Department of Revenue shall  
7 prescribe the format of such annual report."

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.