

1 HB512
2 150652-1
3 By Representative Vance
4 RFD: Ways and Means Education
5 First Read: 02-APR-13

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8 SYNOPSIS: This bill would provide that the gross
9 receipts or gross proceeds of guided rafting trips
10 on the Chattahoochee River would be exempt from all
11 state, county, and municipal sales, use, and lease
12 or rental taxes.

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14 A BILL
15 TO BE ENTITLED
16 AN ACT

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18 To add Section 40-9-25.19 to the Code of Alabama
19 1975, to provide that the gross receipts or gross proceeds of
20 any guided rafting trips on the Chattahoochee River will be
21 exempt from all state, county, and municipal sales, use, and
22 lease or rental taxes.

23 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

24 Section 1. Section 40-9-25.19 is added to the Code
25 of Alabama 1975, to read as follows:

26 §40-9-25.19.

1 The gross receipts or gross proceeds of any guided
2 rafting trip on the Chattahoochee River, including any
3 receipts or proceeds allocable to services provided by a
4 guide, food and equipment for a trip, transportation to and
5 from the river, and related goods, activities, and services,
6 shall be exempt from all state, county, and municipal sales,
7 use, and lease or rental taxes.

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9 with this act are repealed.

10 Section 3. This act shall become effective
11 immediately following its passage and approval by the
12 Governor, or its otherwise becoming law.