

1 SB310
2 166430-3
3 By Senators Smitherman and Waggoner
4 RFD: Finance and Taxation Education
5 First Read: 31-MAR-15

1 SB310

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4 ENROLLED, An Act,

5 Relating to state, county, and municipal sales and
6 use taxes; to amend Section 40-23-5 of the Code of Alabama
7 1975, to provide that the Birmingham Zoo, Inc., would be
8 exempt from payment of state, county, and municipal sales and
9 use taxes.

10 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

11 Section 1. Section 40-23-5 of the Code of Alabama
12 1975, is amended to read as follows:

13 "§40-23-5.

14 "(a) The Diabetes Trust Fund, Inc., and any of its
15 branches or agencies, heretofore or hereafter organized and
16 existing in good faith in the State of Alabama for purposes
17 other than for pecuniary gain and not for individual profit,
18 are hereby exempted from paying any state, county or municipal
19 sales or use taxes.

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

22 "(c) The state headquarters only of the American
23 Legion, the American Veterans of World War II, Korea and
24 Vietnam, also known as AMVETS, the Disabled American Veterans,
25 the Veterans of Foreign Wars, also known as VFW, Alabama

1 Goodwill Industries and the Alabama Sight Conservation
2 Association are hereby exempted from paying any state, county
3 or municipal sales or use taxes.

4 "(d) The Grand Chapter of all Orders of the Eastern
5 Star and the South Alabama State Fair Association Southeastern
6 Livestock Exposition of the State of Alabama and any of its
7 agencies, heretofore or hereafter organized and existing in
8 good faith in the State of Alabama for purposes other than for
9 pecuniary gain and not for individual profit, are hereby
10 exempted from paying any state, county or municipal sales and
11 use taxes.

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

15 "(f) The Alabama Federation of Women's Clubs is
16 hereby exempted from paying any state, county or municipal
17 sales or use taxes.

18 "(g) The National Conference of State Legislatures
19 and the Council of State Governments are hereby exempted from
20 paying any state, county or municipal sales or use taxes.

21 "(h) All blind vendors associated with the Business
22 Enterprise Program of the Department of Rehabilitation
23 Services are hereby exempted from paying any state, county or
24 municipal sales or use taxes.

1 "(i) All vendors who are blind as defined by Section
2 1-1-3, and who are certified by the Department of
3 Rehabilitation Services, are hereby exempted from paying any
4 state, county or municipal sales or use taxes.

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

10 "(k) The King's Ranch, Inc., is hereby exempted from
11 paying any state, county or municipal sales or use taxes.

12 "(l) The Eye Foundation, Inc., and any of its
13 branches or agencies, heretofore, or hereafter organized and
14 existing in good faith in the State of Alabama for purposes
15 other than for pecuniary gain and not for individual profit,
16 are hereby exempted from paying any state, county, or
17 municipal sales or use taxes.

18 "(m) Any county public hospital association or any
19 Alabama nonprofit membership corporation if one or more of its
20 members is a county public hospital association, and any of
21 its, or their, branches, agencies, lessees or successors
22 organized pursuant to Section 10-3A-1 et seq., and which
23 operates or maintains hospitals for purposes other than for
24 pecuniary gain and not for individual profit, is hereby
25 exempted from paying any state, county, or municipal sales and

1 use tax of any nature whatsoever. Any of the taxes which were
2 or may be assessed or collected subsequent to December 31,
3 1993, against any Alabama nonprofit membership corporation or
4 any lessee of any county public hospital association organized
5 as herein stated, pursuant to a lease in writing, will be
6 remitted to the entity which paid them; and no action or
7 proceeding against the association or nonprofit corporation
8 may be instituted after the date by the State of Alabama or
9 any county or municipality thereof or any agent or person
10 acting on behalf thereof for the collection or enforcement of
11 any sales or use tax of any nature whatsoever.

12 "(n) There is hereby exempted from all state, county
13 and municipal sales taxes the sale of food pursuant to the
14 food distribution program conducted by Christian Service
15 Mission, Inc., an Alabama not-for-profit corporation, in
16 cooperation with World Share, Inc., to enable needy persons to
17 purchase food at substantially discounted prices and in
18 consideration of the performance of charitable or community
19 work by such persons.

20 "(o) Rescue service organizations operating within
21 the State of Alabama which are exempt from federal income
22 taxes under the Internal Revenue Code of 1986, §501(c)(3) and
23 which are members of the Alabama Rescue Services Association,
24 Incorporated, are hereby exempted from any state, county and
25 municipal sales and use taxes.

1 "(p) Alabama Goodwill Industries, Inc., Goodwill
2 Industries of Mobile Area, Inc., and Goodwill Industries of
3 Central Alabama, Inc., are exempted from paying any state,
4 county, and municipal sales or use taxes.

5 "(q) The gross receipts from the sale of admissions
6 to a sporting event conducted by the Senior Professional
7 Golfers Association are exempted from any state, county, and
8 municipal sales taxes.

9 "(r) Volunteer, non-profit rescue units operating
10 within the state which do not meet the criteria in subsection
11 (o) but are licensed by the State Board of Health are exempt
12 from any state, county, and municipal sales and use taxes.

13 "(s) The Birmingham Zoo, Inc., is exempt from paying
14 any state, county, and municipal sales and use taxes
15 associated with any and all capital expenditures but shall
16 continue to collect and remit all other taxes to the
17 appropriate taxing authorities."

18 Section 2. The exemption provided pursuant to
19 subsection(s) of Section 40-23-5 shall no longer be available
20 four years after the effective date of this bill.

21 Section 3. The Birmingham Zoo, Inc. shall report
22 annually to the Department of Revenue on the sales for which
23 the exemption is granted. The Department of Revenue shall
24 prescribe the format of such annual report.

1 Section 4. This act shall become effective on the
2 first day of the third month following its passage and
3 approval by the Governor, or its otherwise becoming law.

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB310

Senate 30-APR-15

I hereby certify that the within Act originated in and passed the Senate, as amended.

Patrick Harris
Secretary

House of Representatives
Amended and passed 02-JUN-15

Senate concurred in House amendment 03-JUN-15

By: Senator Smitherman