

HB123 INTRODUCED



1 HB123
2 84QMZF2-1
3 By Representative Collins
4 RFD: Ways and Means Education
5 First Read: 13-Jan-26
6 PFD: 07-Jan-26



SYNOPSIS:

This bill would exempt the Cook Museum of Natural Science from state sales and use taxes.

This bill would also allow municipalities and counties to exempt this entity from local sales and use taxes.

A BILL
TO BE ENTITLED
AN ACT

Related to sales and use tax; to exempt the Cook Museum of Natural Science from the payment of state sales and use taxes; and to allow municipalities and counties to exempt this entity from local sales and use taxes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) The Cook Museum of Natural Science is exempt from paying any state sales and use taxes.

(b) Any county or municipality may exempt the Cook Museum of Natural Science from the payment of county or municipal sales and use taxes in accordance with Section 40-23-4.01, Code of Alabama 1975.

Section 2. This act shall become effective on September 1, 2026.