

## 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



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4       SYNOPSIS:

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

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

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12                   A BILL  
13                   TO BE ENTITLED  
14                   AN ACT

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

20       BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

23               (b) Any county or municipality may exempt the Cook  
24               Museum of Natural Science from the payment of county or  
25               municipal sales and use taxes in accordance with Section  
26               40-23-4.01, Code of Alabama 1975.

27               Section 2. This act shall become effective on September  
28               1, 2026.