

**SB37 INTRODUCED**



1 SB37  
2 NR6F5TJ-1  
3 By Senator Albritton  
4 RFD: Finance and Taxation General Fund  
5 First Read: 13-Jan-26  
6 PFD: 18-Dec-25



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4     SYNOPSIS:

5                 Under existing law, sales of tangible personal  
6     property in Alabama are subject to state and local  
7     sales and use taxes.

8                 This bill would exempt sales of tangible  
9     personal property to an Alabama resident who does not  
10    reside within the municipality from municipal sales and  
11    use taxes.

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14                 A BILL

15                 TO BE ENTITLED

16                 AN ACT

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18                 Relating to sales and use taxes; to exempt sales of  
19     tangible personal property to an Alabama resident who does not  
20     reside within the municipality from municipal sales and use  
21     taxes.

22     BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

23                 Section 1. Notwithstanding the provisions of Section  
24     40-23-4.1, Code of Alabama 1975, purchases of tangible  
25     personal property by an Alabama taxpayer in an Alabama  
26     municipality other than his or her place of residence shall be  
27     exempt from the payment of any municipal sales and use taxes  
28     upon proof of residency by the taxpayer.



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29                   Section 2. This act shall become effective on September  
30                   1, 2026.