

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.