

1 HB331
2 125993-5
3 By Representative Laird
4 RFD: Ways and Means General Fund
5 First Read: 24-MAR-11

SYNOPSIS: Under existing law, the state imposes an ad valorem tax at a rate established by statute on the assessed value of taxable property, which value varies as a percentage of actual value depending upon the particular property. In addition, counties, municipalities, and certain other local taxing authorities impose various additional sales and use taxes and ad valorem taxes. Certain types of property and certain entities are exempt from state, county, or local ad valorem taxes.

This bill would exempt the Alabama Association of Volunteer Fire Departments, county volunteer fire associations, the Alabama Association of Rescue Squads, Incorporated, all volunteer rescue squads that are members of the Alabama Association of Rescue Squads, all county volunteer rescue associations, and all local fire districts that are not under the auspices of their county commission from any state, county, and local sales and use taxes and ad valorem taxes; provided

1 no tax which has proceeds dedicated to K-12 public
2 education may be exempted.

3
4 A BILL
5 TO BE ENTITLED
6 AN ACT

7
8 To exempt the Alabama Association of Volunteer Fire
9 Departments, county volunteer fire associations, the Alabama
10 Association of Rescue Squads, Incorporated, all volunteer
11 rescue squads that are members of the Alabama Association of
12 Rescue Squads, all county volunteer rescue associations, all
13 local fire districts that are not under the auspices of their
14 county commission from any state, county, and local sales and
15 use taxes and ad valorem taxes; provided no tax which has
16 proceeds dedicated to K-12 public education may be exempted.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. The Alabama Association of Volunteer Fire
19 Departments, county volunteer fire associations, the Alabama
20 Association of Rescue Squads, Incorporated, all volunteer
21 rescue squads that are members of the Alabama Association of
22 Rescue Squads, all county volunteer rescue associations, and
23 all local fire districts that are not under the auspices of
24 their county commission are exempt from any state, county, and
25 local sales and use taxes and ad valorem taxes; provided no
26 tax which has proceeds dedicated to K-12 public education may
27 be exempted.

1 Section 2. 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.