

1 HB351
2 135148-1
3 By Representatives Patterson, Ball, Bridges, Williams (P),
4 Sanderford, Johnson (W), McClendon, Gaston, Boothe, Chesteen,
5 Moore (B), Buttram, Clouse, Wood, Brown, Vance, Johnson (K),
6 Harper, McCutcheon and Greer
7 RFD: Ways and Means Education
8 First Read: 16-FEB-12

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8 SYNOPSIS: Under existing law, the state imposes sales
9 and use taxes upon certain persons, firms, or
10 corporations. The amount of the taxes ranges from
11 one and one-half to four percent of the gross
12 proceeds of the sale or consumption of various
13 types of tangible personal property. The state also
14 imposes a sales tax on the operation of places of
15 amusement or entertainment. Counties and
16 municipalities impose various additional sales and
17 use taxes. Certain entities are exempted from
18 state, county, or local sales and use taxes.

19 Also under existing law, the state imposes
20 an ad valorem tax at a rate established by statute
21 on the assessed value of taxable property, which
22 value varies as a percentage of actual value
23 depending upon the particular property. In
24 addition, counties, municipalities, and certain
25 other local taxing authorities impose various
26 additional ad valorem taxes. Certain types of

1 property and certain entities are exempt from
2 state, county, or local ad valorem taxes.

3 This bill would exempt Still Serving
4 Veterans, Incorporated, from any state, county, and
5 municipal sales and use taxes. This bill would
6 exempt all property owned and used by Still Serving
7 Veterans, Incorporated, from any state, county, and
8 local ad valorem taxes.

9
10 A BILL

11 TO BE ENTITLED

12 AN ACT

13
14 Relating to taxation, to exempt the Still Serving
15 Veterans, Incorporated, from the payment of all state, county,
16 and municipal sales and use taxes and from any state, county,
17 and local ad valorem taxation on all property owned by Still
18 Serving Veterans, Incorporated, and used by that organization.
19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. Still Serving Veterans, Incorporated,
21 shall be exempt from the payment of the following:

22 (1) All state, county, and municipal sales and use
23 taxes.

24 (2) Any state, county, and local ad valorem taxation
25 on all property owned by Still Serving Veterans, Incorporated,
26 and used by that organization

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.