

1 HB533  
2 137843-1  
3 By Representative Mitchell  
4 RFD: Ways and Means Education  
5 First Read: 14-MAR-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 Under existing law, the state imposes an ad  
20 valorem tax at a rate established by statute on the  
21 assessed value of taxable property, which value  
22 varies as a percentage of actual value depending  
23 upon the particular property. In addition,  
24 counties, municipalities, and certain other local  
25 taxing authorities impose various additional ad  
26 valorem taxes. Certain types of property and

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

3 This bill would exempt all property owned  
4 and used by from any state, county, and local ad  
5 valorem taxes.

6 This bill would exempt the Mobile Arts  
7 Council, Incorporated, from any state, county, and  
8 municipal sales and use taxes. This bill would  
9 exempt the Mobile Arts Council, Incorporated, from  
10 any state, county, and local ad valorem taxes.

11  
12 A BILL

13 TO BE ENTITLED

14 AN ACT

15  
16 To exempt the Mobile Arts Council, Incorporated,  
17 from the payment of all state, county, and municipal sales and  
18 use taxes.

19 To exempt all property owned and used by the Mobile  
20 Arts Council, Incorporated, from any state, county, and local  
21 ad valorem taxes.

22 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

23 Section 1. (a) The Mobile Arts Council,  
24 Incorporated, is exempt from paying or collecting any state,  
25 county, and municipal sales and use taxes.

1                   (b) All property owned by the Mobile Arts Council,  
2 Incorporated, and used by that organization is hereby exempt  
3 from any state, county, and local ad valorem taxation.

4                   Section 2. This act shall become effective on the  
5 first day of the third month following its passage and  
6 approval by the Governor, or its otherwise becoming law.