- 1 HB37
- 2 145431-2
- 3 By Representative Johnson (R)
- 4 RFD: Ways and Means Education
- 5 First Read: 05-FEB-13
- 6 PFD: 01/24/2013

1	<u>ENGROSSED</u>
2	
3	
4	A BILL
5	TO BE ENTITLED
6	AN ACT
7	
8	To exempt food pantries in Talladega County which
9	distribute food for charitable purposes from all state,
10	county, and municipal sales and use taxes under certain
11	conditions.
12	BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:
13	Section 1. (a) For the purposes of this act, a "food
14	pantry" is a charitable, nonprofit organization which
15	collects, purchases, or otherwise accumulates food and food
16	related items for distribution without any charge for
17	charitable purposes.
18	(b) A food pantry in Talladega County is exempt from
19	all state, county, and municipal sales and use taxes on the
20	purchase or distribution of food and food related items for
21	charitable purposes provided the food pantry has been granted
22	status as a tax exempt organization under Section 501(c)(3) of
23	the federal Internal Revenue Code and provided it pays no
24	person any salary or expenses for the performance of any
25	duties related to its charitable operations.
26	Section 2. All laws or parts of laws which conflict
27	with this act are repealed.

Section 3. This act shall become effective on the first day of the third month following its passage and approval by the Governor, or its otherwise becoming law.

1	
2	
3	House of Representatives
4 5 6 7 8	Read for the first time and referred to the House of Representatives committee on Ways and Means Education
9 10 11	Read for the second time and placed on the calendar 1 amendment*** 28-FEB-13
12 13 14	Read for the third time and passed as amended
15 16 17 18	Jeff Woodard Clerk