

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

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8 SYNOPSIS: This bill would exempt under certain
9 conditions a food pantry which distributes food for
10 charitable purposes and which has been granted
11 status as a nonprofit organization under Section
12 501(c)(3) of the federal Internal Revenue Code from
13 all state, county, and municipal sales and use
14 taxes when it purchases food and food related
15 products for distribution.

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17 A BILL
18 TO BE ENTITLED
19 AN ACT

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21 To exempt food pantries which distribute food for
22 charitable purposes from all state, county, and municipal
23 sales and use taxes under certain conditions.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. (a) For the purposes of this act, a "food
26 pantry" is a charitable, nonprofit organization which
27 collects, purchases, or otherwise accumulates food and food

1 related items for distribution without any charge for
2 charitable purposes.

3 (b) A food pantry is exempt from all state, county,
4 and municipal sales and use taxes on the purchase or
5 distribution of food and food related items for charitable
6 purposes provided the food pantry has been granted status as a
7 tax exempt organization under Section 501(c)(3) of the federal
8 Internal Revenue Code and provided it pays no person any
9 salary or expenses for the performance of any duties related
10 to its charitable operations.

11 Section 2. All laws or parts of laws which conflict
12 with this act are repealed.

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