

1 HB547
2 148642-1
3 By Representatives Gaston, Vance, Hammon, Newton (D),
4 Johnson (K), Collins, Drake, Carns, Givan, Nordgren, Burdine,
5 Williams (D), Butler, Sessions, Coleman-Evans, Ison,
6 McClurkin, Robinson (O), Scott, Boman, Clouse, Lee, Poole,
7 Buttram, Chesteen, Baker, Faust, Warren, Weaver, Williams (J),
8 McCutcheon, Williams (P), Knight, Beech, McClammy, Greeson,
9 Beckman, Boothe, Bracy, Merrill, DeMarco, Laird, Wood,
10 Standridge, Fincher, Hall, Davis, Millican, Bridges,
11 Treadaway, Greer, Patterson, Farley, Sanderford, Tuggle, Long,
12 Baughn, McAdory, Moore (M), Black, Love, McMillan, Wallace,
13 Forte, Henry, Hurst, Hubbard (J), Mask, England, Todd, Boyd,
14 Jackson, Rich, Johnson (R), Moore (B), Brown, Shiver, Rogers,
15 Jones, Howard, Ball, Wren, Morrow, McClendon, Newton (C),
16 Melton and Hubbard (M)
17 RFD: Ways and Means Education
18 First Read: 04-APR-13

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8 SYNOPSIS: This bill would allow a credit from state
9 income tax for sales tax paid by veterans who are
10 permanently and totally disabled.

11
12 A BILL
13 TO BE ENTITLED
14 AN ACT

15
16 Relating to state income tax credits; to provide an
17 annual credit not exceeding \$1,000 for sales tax paid by
18 veterans who are permanently and totally disabled.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. (a) As used in this section, the
21 following terms shall have the following meanings:

22 (1) STATE SALES TAX. The tax levied in Article 3 of
23 Chapter 23 of Title 40 of the Code of Alabama, 1975.

24 (2) DISABLED VETERAN. A resident of Alabama who has
25 been honorably discharged from active service in any branch of
26 the Armed Forces of the United States or Alabama National
27 Guard and who has been certified by the United States

1 Department of Veterans Affairs or its successor to be in
2 receipt of disability compensation at the rate of one hundred
3 percent (100%).

4 (b) An annual credit from state income taxes shall
5 be allowed for sales tax paid by a disabled veteran.

6 (c) The credit allowed under this section may not
7 exceed one thousand dollars (\$1,000) for purchases made by the
8 disabled veteran.

9 (d) The Commissioner of the Department of Revenue
10 may adopt rules and regulations to implement this section.

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