

1 HB208
2 155196-1
3 By Representative Ball
4 RFD: Ways and Means Education
5 First Read: 14-JAN-14

2
3
4
5
6
7
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 This bill would exempt any thrift shop
20 located on a military installation in Alabama from
21 any state, county, and municipal sales and use
22 taxes.

23
24 A BILL
25 TO BE ENTITLED
26 AN ACT
27

1 To exempt any thrift shop located on a military
2 installation in Alabama from the payment of all state, county,
3 and municipal sales and use taxes.

4 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

5 Section 1. Any thrift shop located on a military
6 installation in Alabama is exempted from paying or collecting
7 any state, county, and municipal sales and use taxes.

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