

1 HB596
2 159745-1
3 By Representatives Knight, McClammy, England, McCampbell,
4 Buskey, Bracy, Melton, Boyd, Black, Lindsey, Robinson (J),
5 Scott, Robinson (O), Moore (M), Johnson (R), Hurst,
6 Coleman-Evans, Givan, Hall, Todd, Millican, Howard, Clarke,
7 Hubbard (J), Warren, Beech and Forte
8 RFD: Ways and Means Education
9 First Read: 11-MAR-14

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8 SYNOPSIS: Under existing law, the state imposes sales
9 or use taxes upon food sold for human consumption.

10 This bill would exempt certain foods sold
11 for human consumption from the state sales and use
12 tax annually at the start of the season of Lent and
13 ending at 11:59 p.m. on the last day of the season
14 of Lent.

15 The bill would provide that any county or
16 municipality may exempt food sold for human
17 consumption from local sales and use taxes
18 commencing at the start of the season of Lent each
19 year and ending at 11:59 p.m. the last day of the
20 season of Lent.

21
22 A BILL
23 TO BE ENTITLED
24 AN ACT

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26 To exempt certain food sold for human consumption
27 from the state sales and use tax annually at the start of the

1 season of Lent and ending on the last day of the season of
2 Lent; and to provide that any county or municipality may
3 exempt food sold for human consumption from local sales and
4 use taxes at the start of the season of Lent each year and
5 ending at 11:59 p.m. the last day of the season of Lent.

6 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

7 Section 1. As used in this section, the term food
8 means food as defined in 7 U.S.C §2011, et seq., for the
9 purposes of the federal Supplemental Nutrition Assistance
10 Program regardless of where or by what means food is sold. In
11 the event that the federal Supplemental Nutrition Assistance
12 Program definition no longer exists, the Legislature shall
13 provide a new definition of food by general law.

14 Section 2. Food shall be exempt annually from state
15 sales and use tax during the period commencing at 12:01 a.m.
16 on the first day of the start of the season of Lent and ending
17 at 11:59 p.m. on the last day of Lent.

18 Section 3. Each county or municipality by resolution
19 or ordinance adopted at least 30 days prior to the start of
20 the day of Lent may provide for the exemption from county or
21 municipal sales and use taxes for food during a period
22 commencing at 12:01 a.m. on the first day of the start of the
23 season of Lent and ending at 11:59 p.m. on the last day of
24 Lent under the same terms, conditions, and definitions as
25 provided for the state sales tax holiday. Notwithstanding the
26 foregoing, a county or municipality may not provide an

1 exemption during any other period of the year that is not
2 designated as a sales tax holiday.

3 Section 4. The Commissioner of the Department of
4 Revenue shall promulgate any rules necessary to implement and
5 administer this section, including, but not limited to, a list
6 of those articles and items qualifying for the exemption
7 pursuant to this act that do not conflict with the Streamlined
8 Sales and Use Tax Agreement.

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