

1 SB310  
2 166430-1  
3 By Senators Smitherman and Waggoner  
4 RFD: Finance and Taxation Education  
5 First Read: 31-MAR-15

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8 SYNOPSIS: Under existing law, certain organizations  
9 and vendors are exempt from payment of state,  
10 county, and municipal sales and use taxes.

11 This bill would provide that the Birmingham  
12 Zoo, Inc., would be exempt from payment of state,  
13 county, and municipal sales and use taxes.

14  
15 A BILL  
16 TO BE ENTITLED  
17 AN ACT

18  
19 Relating to state, county, and municipal sales and  
20 use taxes; to amend Section 40-23-5 of the Code of Alabama  
21 1975, to provide that the Birmingham Zoo, Inc., would be  
22 exempt from payment of state, county, and municipal sales and  
23 use taxes.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. Section 40-23-5 of the Code of Alabama  
26 1975, is amended to read as follows:

27 "§40-23-5.

1           "(a) The Diabetes Trust Fund, Inc., and any of its  
2 branches or agencies, heretofore or hereafter organized and  
3 existing in good faith in the State of Alabama for purposes  
4 other than for pecuniary gain and not for individual profit,  
5 are hereby exempted from paying any state, county or municipal  
6 sales or use taxes.

7           "(b) The Chilton County Rescue Squad is hereby  
8 exempted from paying any sales or use taxes.

9           "(c) The state headquarters only of the American  
10 Legion, the American Veterans of World War II, Korea and  
11 Vietnam, also known as AMVETS, the Disabled American Veterans,  
12 the Veterans of Foreign Wars, also known as VFW, Alabama  
13 Goodwill Industries and the Alabama Sight Conservation  
14 Association are hereby exempted from paying any state, county  
15 or municipal sales or use taxes.

16           "(d) The Grand Chapter of all Orders of the Eastern  
17 Star and the South Alabama State Fair Association Southeastern  
18 Livestock Exposition of the State of Alabama and any of its  
19 agencies, heretofore or hereafter organized and existing in  
20 good faith in the State of Alabama for purposes other than for  
21 pecuniary gain and not for individual profit, are hereby  
22 exempted from paying any state, county or municipal sales and  
23 use taxes.

24           "(e) The Alabama Goodwill Industries, Inc., of  
25 Birmingham is hereby exempted from paying any state,  
26 municipal, or county sales and use taxes.

1           "(f) The Alabama Federation of Women's Clubs is  
2 hereby exempted from paying any state, county or municipal  
3 sales or use taxes.

4           "(g) The National Conference of State Legislatures  
5 and the Council of State Governments are hereby exempted from  
6 paying any state, county or municipal sales or use taxes.

7           "(h) All blind vendors associated with the Business  
8 Enterprise Program of the Department of Rehabilitation  
9 Services are hereby exempted from paying any state, county or  
10 municipal sales or use taxes.

11           "(i) All vendors who are blind as defined by Section  
12 1-1-3, and who are certified by the Department of  
13 Rehabilitation Services, are hereby exempted from paying any  
14 state, county or municipal sales or use taxes.

15           "(j) The Elks Club, B.P.O.E., No. 1887, a  
16 corporation, is hereby exempted from paying any state, county  
17 or municipal sales or use taxes. Provided, however, that the  
18 exemption provided by this subsection shall not extend to any  
19 bar or dining room operation conducted by said Elks Club.

20           "(k) The King's Ranch, Inc., is hereby exempted from  
21 paying any state, county or municipal sales or use taxes.

22           "(l) The Eye Foundation, Inc., and any of its  
23 branches or agencies, heretofore, or hereafter organized and  
24 existing in good faith in the State of Alabama for purposes  
25 other than for pecuniary gain and not for individual profit,  
26 are hereby exempted from paying any state, county, or  
27 municipal sales or use taxes.

1           "(m) Any county public hospital association or any  
2 Alabama nonprofit membership corporation if one or more of its  
3 members is a county public hospital association, and any of  
4 its, or their, branches, agencies, lessees or successors  
5 organized pursuant to Section 10-3A-1 et seq., and which  
6 operates or maintains hospitals for purposes other than for  
7 pecuniary gain and not for individual profit, is hereby  
8 exempted from paying any state, county, or municipal sales and  
9 use tax of any nature whatsoever. Any of the taxes which were  
10 or may be assessed or collected subsequent to December 31,  
11 1993, against any Alabama nonprofit membership corporation or  
12 any lessee of any county public hospital association organized  
13 as herein stated, pursuant to a lease in writing, will be  
14 remitted to the entity which paid them; and no action or  
15 proceeding against the association or nonprofit corporation  
16 may be instituted after the date by the State of Alabama or  
17 any county or municipality thereof or any agent or person  
18 acting on behalf thereof for the collection or enforcement of  
19 any sales or use tax of any nature whatsoever.

20           "(n) There is hereby exempted from all state, county  
21 and municipal sales taxes the sale of food pursuant to the  
22 food distribution program conducted by Christian Service  
23 Mission, Inc., an Alabama not-for-profit corporation, in  
24 cooperation with World Share, Inc., to enable needy persons to  
25 purchase food at substantially discounted prices and in  
26 consideration of the performance of charitable or community  
27 work by such persons.

1           "(o) Rescue service organizations operating within  
2 the State of Alabama which are exempt from federal income  
3 taxes under the Internal Revenue Code of 1986, §501(c)(3) and  
4 which are members of the Alabama Rescue Services Association,  
5 Incorporated, are hereby exempted from any state, county and  
6 municipal sales and use taxes.

7           "(p) Alabama Goodwill Industries, Inc., Goodwill  
8 Industries of Mobile Area, Inc., and Goodwill Industries of  
9 Central Alabama, Inc., are exempted from paying any state,  
10 county, and municipal sales or use taxes.

11           "(q) The gross receipts from the sale of admissions  
12 to a sporting event conducted by the Senior Professional  
13 Golfers Association are exempted from any state, county, and  
14 municipal sales taxes.

15           "(r) Volunteer, non-profit rescue units operating  
16 within the state which do not meet the criteria in subsection  
17 (o) but are licensed by the State Board of Health are exempt  
18 from any state, county, and municipal sales and use taxes.

19           "(s) The Birmingham Zoo, Inc., is exempt from paying  
20 any state, county, and municipal sales and use taxes other  
21 than the admission taxes levied under Section 40-23-2(2) which  
22 it shall continue to collect and remit to the appropriate  
23 taxing authorities."

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