

1 SB474
2 169166-1
3 By Senator Waggoner
4 RFD: Finance and Taxation Education
5 First Read: 14-MAY-15

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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 the Birmingham
20 Botanical Gardens from any state, county, and
21 municipal sales and use taxes.

22
23 A BILL
24 TO BE ENTITLED
25 AN ACT
26

1 To exempt the Birmingham Botanical Gardens from the
2 payment of all state, county, and municipal sales and use
3 taxes.

4 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

5 Section 1. The Birmingham Botanical Gardens is
6 exempted from paying or collecting any state, county, and
7 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.