

1 HB491  
2 183951-1  
3 By Representative Todd  
4 RFD: Ways and Means Education  
5 First Read: 11-APR-17

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8 SYNOPSIS: Under existing law, a general law may grant  
9 an exemption of state and local sales, use, or ad  
10 valorem taxes.

11 This bill would provide that a general law  
12 granting an exemption of sales, use, or ad valorem  
13 taxes shall not apply to local sales, use, or ad  
14 valorem taxes unless the exemption is granted by  
15 resolution or ordinance of the local governing  
16 body.

17  
18 A BILL  
19 TO BE ENTITLED  
20 AN ACT  
21

22 To provide that a general law granting an exemption  
23 of sales, use, or ad valorem taxes shall not apply to local  
24 sales, use, or ad valorem taxes unless granted by the local  
25 governing body pursuant to the adoption of a resolution or  
26 ordinance.

27 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1           Section 1. Notwithstanding any other laws to the  
2           contrary, no general law granting or amending any exemption of  
3           sales, use, or ad valorem taxes shall apply to any county or  
4           municipal sales, use, or ad valorem taxes; provided that any  
5           general law granting or amending an exemption of state sales,  
6           use, or ad valorem taxes may authorize a county or  
7           municipality, by resolution or ordinance, to authorize the  
8           same exemption of its local sales, use, or ad valorem taxes.  
9           Any county or municipality granting an exemption as provided  
10          in this section shall provide in its resolution or ordinance  
11          the period of time in which the exemption shall be in effect.

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