

1 SB175  
2 176445-3  
3 By Senator Hightower  
4 RFD: Finance and Taxation General Fund  
5 First Read: 14-FEB-17

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8 SYNOPSIS: Under existing law, the state imposes sales  
9 or use taxes upon certain persons, firms, or  
10 corporations and the sale of certain items are  
11 exempt from state and local sales and use tax.

12 This bill would exempt adaptive aids and  
13 devices for the blind and visually impaired sold by  
14 certain nonprofit organizations from state and  
15 local sales and use taxes.

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17 A BILL  
18 TO BE ENTITLED  
19 AN ACT

20  
21 Relating to taxation; to provide a tax exemption  
22 from state and local sales and use taxes for adaptive aids or  
23 devices for the blind sold by certain nonprofit organizations.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. (a) For the purposes of this section, the  
26 following terms shall have the following meanings:

1                   (1) ADAPTIVE AID OR DEVICE FOR THE BLIND. Adaptive  
2 aids, devices, and appliances, with a retail value of three  
3 thousand dollars (\$3,000) or less, designed to assist blind  
4 and visually impaired persons.

5                   (2) NONPROFIT ORGANIZATION. An entity incorporated  
6 as a nonprofit corporation pursuant to Chapter 3, Title 10A,  
7 Code of Alabama 1975, or a vision center affiliated with the  
8 Department of Ophthalmology at the University of Alabama at  
9 Birmingham.

10                   (b) In addition to any other exemptions provided by  
11 law and beginning on October 1, 2017, an adaptive aid or  
12 device for the blind sold by a nonprofit organization shall be  
13 exempt from state, county, and municipal sales and use taxes.

14                   (c) The exemption provided in this section shall  
15 expire 10 years from the effective date of the act.

16                   Section 2. This act shall become effective  
17 immediately following its passage and approval by the  
18 Governor, or its otherwise becoming law.