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3 WAGGONER SUBSTITUTE FOR HB390  
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8 SYNOPSIS: This bill would exempt the Birmingham  
9 Regional Paratransit Consortium, Inc., doing  
10 business as ClasTran, from state gasoline, motor  
11 fuel excise taxes, and inspection fees.

12 This bill would exempt the Birmingham  
13 Holocaust Education Center from paying any state,  
14 county, and municipal sales and use taxes for  
15 capital expenditures until December 31, 2023.

16 This bill would exempt the Community  
17 Foundation of South Alabama, the Community  
18 Foundation of West Alabama, the Black Belt  
19 Community Foundation, the Community Foundation of  
20 Northeast Alabama, the Community Foundation of  
21 Greater Birmingham, the Community Foundation of  
22 Greater Huntsville, the Community Foundation of  
23 Greater Decatur, the Limestone Area Community  
24 Foundation, the Central Alabama Community  
25 Foundation, the Community Foundation of East  
26 Alabama, and the Walker Area Community Foundation  
27 from any state, county, and municipal sales and use

1 taxes from the 2022 tax year through the 2026 tax  
2 year.

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4 A BILL  
5 TO BE ENTITLED  
6 AN ACT

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8 Relating to taxation; to provide an exemption to the  
9 Birmingham Regional Paratransit Consortium, Inc., from state  
10 gasoline, motor fuel excise taxes, and inspection fees; to  
11 exempt the Birmingham Holocaust Education Center from the  
12 payment of all state, county, and municipal sales and use  
13 taxes; and to exempt the Community Foundation of South  
14 Alabama, the Community Foundation of West Alabama, the Black  
15 Belt Community Foundation, the Community Foundation of  
16 Northeast Alabama, the Community Foundation of Greater  
17 Birmingham, the Community Foundation of Greater Huntsville,  
18 the Community Foundation of Greater Decatur, the Limestone  
19 Area Community Foundation, the Central Alabama Community  
20 Foundation, the Community Foundation of East Alabama, and the  
21 Walker Area Community Foundation from paying state, county,  
22 and municipal sales and use taxes.

23 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

24 Section 1. The Birmingham Regional Paratransit  
25 Consortium, Inc., doing business as ClasTran, is exempt from  
26 state gasoline, motor fuel excise taxes, and inspection fees.  
27 The Birmingham Regional Paratransit Consortium, Inc., shall

1 pay the appropriate tax at the time purchases are made, and  
2 the amount of tax shall be refunded by the Department of  
3 Revenue pursuant to the procedures for refunds provided in  
4 Chapter 2A of Title 40, Code of Alabama 1975. Any refunds  
5 granted pursuant to this exemption shall be subject to the  
6 provisions of paragraph (b) (2)a. of Section 40-1-44, Code of  
7 Alabama 1975.

8 Section 2. (a) The Birmingham Holocaust Education  
9 Center is exempt from paying any state, county, and municipal  
10 sales and use taxes associated with any and all capital  
11 expenditures.

12 (b) The exemption provided pursuant to subsection  
13 (a) shall be available until December 31, 2023.

14 (c) The Birmingham Holocaust Education Center shall  
15 report annually to the Department of Revenue on the sales for  
16 which the exemption is granted. The Department of Revenue  
17 shall prescribe the format of such annual report.

18 Section 3. (a) The following community foundation  
19 entities are exempted from paying any state, county, and  
20 municipal sales and use taxes:

- 21 (1) The Community Foundation of South Alabama;
- 22 (2) The Community Foundation of West Alabama;
- 23 (3) The Black Belt Community Foundation;
- 24 (4) The Community Foundation of Northeast Alabama;
- 25 (5) The Community Foundation of Greater Birmingham;
- 26 (6) The Community Foundation of Greater Huntsville;
- 27 (7) The Community Foundation of Greater Decatur;

- 1 (8) The Limestone Area Community Foundation;  
2 (9) The Central Alabama Community Foundation;  
3 (10) The Community Foundation of East Alabama; and  
4 (11) The Walker Area Community Foundation.

5 (b) Each entity listed in subsection (a) shall file  
6 an annual informational report in a manner as prescribed by  
7 the Department of Revenue. The information on such reports  
8 shall be consistent with the information required by the  
9 Department of Revenue pursuant to Section 40-9-61, Code of  
10 Alabama 1975, and rules adopted thereunder. Information  
11 provided pursuant to this section is exempted from the  
12 confidentiality provisions of Section 40-2A-10, Code of  
13 Alabama 1975, and shall be provided by the Department of  
14 Revenue to the Legislative Services Agency, Fiscal Division on  
15 an annual basis.

16 (c) The sales and use tax exemption authorized under  
17 this section shall be effective January 1, 2022, for the 2022  
18 tax year and shall continue through the 2026 tax year, unless  
19 extended by an act of the Legislature.

20 Section 4. The Department of Revenue may adopt rules  
21 for the implementation and administration of this act.

22 Section 5. Section 2 of this act shall become  
23 effective immediately following its passage and approval by  
24 the Governor, or its otherwise becoming law, and the remainder  
25 of this act shall become effective on the first day of the  
26 third month following its passage and approval by the  
27 Governor, or its otherwise becoming law.

