- 1 HB333
- 2 209368-1
- 3 By Representatives Rowe and Treadaway
- 4 RFD: Ways and Means Education
- 5 First Read: 04-FEB-21

209368-1:n:01/26/2021:JET/tgw LSA2021-262 1 2 3 4 5 6 7 Under existing law, the state imposes sales 8 SYNOPSIS: and use taxes upon certain persons, firms, or 9 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 Victims of Crime and 20 Leniency, Incorporated, from any state, county, and 21 municipal sales and use taxes. 22 23 A BILL 24 TO BE ENTITLED 25 AN ACT 26

To exempt Victims of Crime and Leniency, 1 2 Incorporated, from the payment of all state, county, and 3 municipal sales and use taxes. BE IT ENACTED BY THE LEGISLATURE OF ALABAMA: 4 Section 1. The Victims of Crime and Leniency, 5 Incorporated, is exempted from paying any state, county, and 6 7 municipal sales and use taxes. Section 2. This act shall become effective on the 8 first day of the third month following its passage and 9 10 approval by the Governor, or its otherwise becoming law.