

1 HB626
2 213222-1
3 By Representatives Faulkner, Garrett and Carns
4 RFD: Ways and Means Education
5 First Read: 13-APR-21

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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 Holocaust Education Center from paying any state,
21 county, and municipal sales and use taxes.

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23 A BILL
24 TO BE ENTITLED
25 AN ACT
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1 To exempt the Birmingham Holocaust Education Center
2 from the payment of all state, county, and municipal sales and
3 use taxes.

4 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

5 Section 1. (a) The Birmingham Holocaust Education
6 Center is exempt from paying any state, county, and municipal
7 sales and use taxes associated with any and all capital
8 expenditures.

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

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

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