

1 HB95
2 208726-1
3 By Representative Rafferty
4 RFD: Ways and Means Education
5 First Read: 02-FEB-21
6 PFD: 12/17/2020

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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 HUB Worldwide from
20 any state, county, and municipal sales and use
21 taxes.

22
23 A BILL
24 TO BE ENTITLED
25 AN ACT
26

1 Relating to taxation; to exempt HUB Worldwide from
2 paying state, county, and municipal sales and use taxes.

3 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

4 Section 1. (a) HUB Worldwide is exempted from paying
5 any state, county, and municipal sales and use taxes.

6 (b) HUB Worldwide shall file an annual informational
7 report in a manner as prescribed by the Department of Revenue.
8 The information on such reports shall be consistent with the
9 information required by the Department of Revenue pursuant to
10 Section 40-9-61, Code of Alabama 1975, and rules adopted
11 thereunder. Information provided pursuant to this section is
12 exempted from the confidentiality provisions of Section
13 40-2A-10, Code of Alabama 1975, and shall be provided by the
14 Department of Revenue to the Legislative Services Agency,
15 Fiscal Division on 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 2. This act shall become effective on the
21 first day of the third month following its passage and
22 approval by the Governor, or its otherwise becoming law.