

1 SB89
2 206243-3
3 By Senator Smitherman
4 RFD: Finance and Taxation Education
5 First Read: 02-FEB-21
6 PFD: 01/27/2021

1 SB89

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4 ENROLLED, An Act,

5 To add Section 40-9-26.2 to the Code of Alabama
6 1975, to provide an exemption to TWG 2021 Birmingham
7 Foundation from the payment and collection of all state,
8 county, and municipal sales, use, license, and ad valorem
9 taxes; and to provide for an expiration of the exemptions
10 provided by this act.

11 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

12 Section 1. Section 40-9-26.2 is added to the Code of
13 Alabama 1975, to read as follows:

14 §40-9-26.2

15 TWG 2021 Birmingham Foundation, an Alabama nonprofit
16 corporation, is exempted from paying or collecting any state,
17 county, and municipal sales, use, and license taxes with
18 respect to the World Games 2022 event to be conducted by the
19 TWG 2021 Birmingham Foundation in Alabama, including, without
20 limitation, taxes with respect to the purchase or use of
21 property by TWG 2021 Birmingham Foundation and the gross
22 proceeds from the sale or use of property by TWG 2021
23 Birmingham Foundation or admissions to the World Games 2022
24 event. All property owned by TWG 2021 Birmingham Foundation
25 and used for the World Games 2022 event is exempted from all

1 state, county, and local ad valorem taxes. The exemptions
2 provided in this act shall expire on December 31 of the year
3 following the year the World Games 2022 event has concluded.

4 Section 2. This act shall become effective
5 immediately following its passage and approval by the
6 Governor, or its otherwise becoming law.

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB89
Senate 04-FEB-21
I hereby certify that the within Act originated in and passed
the Senate.

Patrick Harris,
Secretary.

House of Representatives
Passed: 30-MAR-21

By: Senator Smitherman