

1 HB353
2 217604-1
3 By Representatives Drummond, Bracy and Jones (S)
4 RFD: Ways and Means Education
5 First Read: 15-FEB-22

SYNOPSIS: Under existing law, certain entities are exempt from payment of state, county, and municipal sales and use taxes.

This bill would exempt the Blessing Angels Gifting Tree from payment of state, county, and municipal sales and use taxes.

A BILL
TO BE ENTITLED
AN ACT

Relating to sales and use taxes; to amend Section 40-23-5, Code of Alabama 1975, to exempt the Blessing Angels Gifting Tree from payment of state, county, and municipal sales and use taxes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-23-5, Code of Alabama 1975 is amended to read as follows:

"§40-23-5.

1 "(a) The Diabetes Trust Fund, Inc., and any of its
2 branches or agencies, heretofore or hereafter organized and
3 existing in good faith in the State of Alabama for purposes
4 other than for pecuniary gain and not for individual profit,
5 are exempted from paying any state, county, or municipal sales
6 or use taxes.

7 "(b) The Chilton County Rescue Squad is exempted
8 from paying any sales or use taxes.

9 "(c) The state headquarters only of the American
10 Legion, the American Veterans of World War II, Korea, and
11 Vietnam, also known as AMVETS, the Disabled American Veterans,
12 the Veterans of Foreign Wars, also known as VFW, Alabama
13 Goodwill Industries, and the Alabama Sight Conservation
14 Association are exempted from paying any state, county, or
15 municipal sales or use taxes.

16 "(d) The Grand Chapter of all Orders of the Eastern
17 Star and the South Alabama State Fair Association Southeastern
18 Livestock Exposition of the State of Alabama and any of its
19 agencies, heretofore or hereafter organized and existing in
20 good faith in the State of Alabama for purposes other than for
21 pecuniary gain and not for individual profit, are exempted
22 from paying any state, county, or municipal sales and use
23 taxes.

24 "(e) The Alabama Goodwill Industries, Inc., of
25 Birmingham is exempted from paying any state, municipal, or
26 county sales and use taxes.

1 "(f) The Alabama Federation of Women's Clubs is
2 exempted from paying any state, county, or municipal sales or
3 use taxes.

4 "(g) The National Conference of State Legislatures
5 and the Council of State Governments are exempted from paying
6 any state, county, or municipal sales or use taxes.

7 "(h) All blind vendors associated with the Business
8 Enterprise Program of the Department of Rehabilitation
9 Services are exempted from paying any state, county, or
10 municipal sales or use taxes.

11 "(i) All vendors who are blind as defined by Section
12 1-1-3, and who are certified by the Department of
13 Rehabilitation Services, are exempted from paying any state,
14 county, or municipal sales or use taxes.

15 "(j) The Elks Club, B.P.O.E., No. 1887, a
16 corporation, is exempted from paying any state, county, or
17 municipal sales or use taxes. Provided, however, that the
18 exemption provided by this subsection shall not extend to any
19 bar or dining room operation conducted by the Elks Club.

20 "(k) The King's Ranch, Inc., is exempted from paying
21 any state, county, or municipal sales or use taxes.

22 "(l) The Eye Foundation, Inc., and any of its
23 branches or agencies, heretofore, or hereafter organized and
24 existing in good faith in the State of Alabama for purposes
25 other than for pecuniary gain and not for individual profit,
26 are exempted from paying any state, county, or municipal sales
27 or use taxes.

1 "(m) Any county public hospital association or any
2 Alabama nonprofit membership corporation if one or more of its
3 members is a county public hospital association, and any of
4 its, or their, branches, agencies, lessees, or successors
5 organized pursuant to Section 10-3A-1 et seq., and which
6 operates or maintains hospitals for purposes other than for
7 pecuniary gain and not for individual profit, is exempted from
8 paying any state, county, or municipal sales and use tax of
9 any nature whatsoever. Any of the taxes which were or may be
10 assessed or collected subsequent to December 31, 1993, against
11 any Alabama nonprofit membership corporation or any lessee of
12 any county public hospital association organized as herein
13 stated, pursuant to a lease in writing, will be remitted to
14 the entity which paid them; and no action or proceeding
15 against the association or nonprofit corporation may be
16 instituted after the date by the State of Alabama or any
17 county or municipality thereof or any agent or person acting
18 on behalf thereof for the collection or enforcement of any
19 sales or use tax of any nature whatsoever.

20 "(n) There is exempted from all state, county, and
21 municipal sales taxes the sale of food pursuant to the food
22 distribution program conducted by Christian Service Mission,
23 Inc., an Alabama not-for-profit corporation, in cooperation
24 with World Share, Inc., to enable needy persons to purchase
25 food at substantially discounted prices and in consideration
26 of the performance of charitable or community work by such
27 persons.

1 "(o) Rescue service organizations operating within
2 the State of Alabama which are exempt from federal income
3 taxes under the Internal Revenue Code of 1986, § 501(c)(3) and
4 which are members of the Alabama Rescue Services Association,
5 Incorporated, are exempted from any state, county, and
6 municipal sales and use taxes.

7 "(p) Alabama Goodwill Industries, Inc., Goodwill
8 Industries of Mobile Area, Inc., and Goodwill Industries of
9 Central Alabama, Inc., are exempted from paying any state,
10 county, and municipal sales or use taxes.

11 "(q) The gross receipts from the sale of admissions
12 to a sporting event conducted by the Senior Professional
13 Golfers Association are exempted from any state, county, and
14 municipal sales taxes.

15 "(r) Volunteer, non-profit rescue units operating
16 within the state which do not meet the criteria in subsection
17 (o) but are licensed by the State Board of Health are exempt
18 from any state, county, and municipal sales and use taxes.

19 "(s) (1) The Birmingham Zoo, Inc., is exempt from
20 paying any state, county, and municipal sales and use taxes
21 associated with any and all capital expenditures but shall
22 continue to collect and remit all other taxes to the
23 appropriate taxing authorities.

24 "(2) The exemption provided pursuant to subdivision
25 (1) shall be available until September 30, 2022.

26 "(3) The Birmingham Zoo, Inc., shall report annually
27 to the Department of Revenue on the sales for which the

1 exemption is granted. The Department of Revenue shall
2 prescribe the format of such annual report.

3 "(t) (1) The Zoo Foundation, Inc., operating as the
4 Alabama Gulf Coast Zoo, or any successor entity, is exempt
5 from paying any state, county, and municipal sales and use
6 taxes associated with any and all capital expenditures;
7 provided, however, that any exemption of county sales and use
8 taxes must first be authorized by resolution of the county
9 commission. The Zoo Foundation, Inc., shall continue to
10 collect and remit all other taxes to the appropriate taxing
11 authorities.

12 "(2) The exemption provided pursuant to subdivision
13 (1) shall be available until September 30, 2022.

14 "(3) The Zoo Foundation, Inc., shall report annually
15 to the Department of Revenue on the sales for which the
16 exemption is granted. The Department of Revenue shall
17 prescribe the format of the annual report.

18 "(u) The Josh Willingham Foundation is exempted from
19 paying any state, county, and municipal sales and use taxes.

20 "(v) The Alabama Wildlife Center is exempt from
21 paying any state, county, and municipal sales and use taxes
22 until September 30, 2024.

23 "(w) The Blessing Angels Gifting Tree is exempted
24 from paying any state, county, and municipal sales and use
25 taxes."

1 Section 2. This act shall become effective on the
2 first day of the third month following its passage and
3 approval by the Governor, or its otherwise becoming law.