

## HB600 INTRODUCED



1 HB600  
2 AR1BJQ7-1  
3 By Representatives Almond, Underwood, Travis, McCampbell, Lamb  
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5 RFD: Ways and Means Education  
6 First Read: 17-Apr-25

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4 SYNOPSIS:

5 Under existing law, the state imposes sales and  
6 use taxes upon certain persons, firms, or corporations.  
7 The amount of the taxes ranges from one and one-half to  
8 four percent of the gross proceeds of the sale or  
9 consumption of various types of tangible personal  
10 property. The state also imposes a sales tax on the  
11 operation of places of amusement or entertainment.  
12 Counties and municipalities impose various additional  
13 sales and use taxes. Certain entities are exempted from  
14 state, county, or local sales and use taxes.

15 This bill would exempt the Alabama School of  
16 Healthcare Sciences Foundation from any state, county,  
17 and municipal sales and use taxes.  
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20 A BILL  
21 TO BE ENTITLED  
22 AN ACT  
23

24 Related to sales and use tax exemptions; to amend  
25 Section 40-9-31.1, Code of Alabama 1975, to exempt the Alabama  
26 School of Healthcare Sciences Foundation from the payment of  
27 all state, county, and municipal sales and use taxes.  
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BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-9-31.1 of the Code of Alabama 1975, is amended to read as follows:

"§40-9-31.1

Notwithstanding any other provision of law, beginning January 1, 2021, the Alabama School of Fine Arts Foundation, Incorporated, the Alabama High School of Mathematics and Science Foundation, ~~and~~ the Alabama School of Cyber Technology and Engineering Foundation, and the Alabama School of Healthcare Sciences Foundaton are exempted from paying any state, county, and municipal sales and use taxes."

Section 2. This act shall become effective on June 1, 2025.