



**House Ways and Means Education Reported Substitute  
for HB600**

A BILL

TO BE ENTITLED

AN ACT

Related to sales and use tax exemptions; to amend  
Section 40-9-31.1, Code of Alabama 1975, to exempt the Alabama  
School of Healthcare Sciences Foundation from the payment of  
all state, county, and municipal sales and use taxes.

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 Foundation are exempted from paying any  
state, county, and municipal sales and use taxes."

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