

SB125 INTRODUCED



1 SB125
2 3CMKZEZ-1
3 By Senator Waggoner
4 RFD: Finance and Taxation Education
5 First Read: 06-Feb-25



1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

SYNOPSIS:

Under existing law, the Alabama Wildlife Center is exempt from payment of state, county, and municipal sales and use taxes until September 30, 2024.

This bill extends the sunset date for the sales and use tax exemption to September 30, 2030, and provides that this act shall apply retroactively.

A BILL
TO BE ENTITLED
AN ACT

Relating to state, county, and municipal sales and use taxes; to amend Section 40-23-5, Code of Alabama 1975, to extend the sunset date of the sales and use tax exemption for the Alabama Wildlife Center; and to provide for retroactive effect.

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

(a) The Diabetes Trust Fund, Inc., and any of its branches or agencies, heretofore or hereafter organized and existing in good faith in the State of Alabama for purposes



SB125 INTRODUCED

29 other than for pecuniary gain and not for individual profit,
30 are exempted from paying any state, county, or municipal sales
31 or use taxes.

32 (b) The Chilton County Rescue Squad is exempted from
33 paying any sales or use taxes.

34 (c) The state headquarters only of the American Legion,
35 the American Veterans of World War II, Korea, and Vietnam,
36 also known as AMVETS, the Disabled American Veterans, the
37 Veterans of Foreign Wars, also known as VFW, Alabama Goodwill
38 Industries, and the Alabama Sight Conservation Association are
39 exempted from paying any state, county, or municipal sales or
40 use taxes.

41 (d) The Grand Chapter of all Orders of the Eastern Star
42 and the South Alabama State Fair Association Southeastern
43 Livestock Exposition of the State of Alabama and any of its
44 agencies, heretofore or hereafter organized and existing in
45 good faith in the State of Alabama for purposes other than for
46 pecuniary gain and not for individual profit, are exempted
47 from paying any state, county, or municipal sales and use
48 taxes.

49 (e) The Alabama Goodwill Industries, Inc., of
50 Birmingham is exempted from paying any state, municipal, or
51 county sales and use taxes.

52 (f) The Alabama Federation of Women's Clubs is exempted
53 from paying any state, county, or municipal sales or use
54 taxes.

55 (g) The National Conference of State Legislatures and
56 the Council of State Governments are exempted from paying any



SB125 INTRODUCED

57 state, county, or municipal sales or use taxes.

58 (h) All blind vendors associated with the Business
59 Enterprise Program of the Department of Rehabilitation
60 Services are exempted from paying any state, county, or
61 municipal sales or use taxes.

62 (i) All vendors who are blind as defined by Section
63 1-1-3, and who are certified by the Department of
64 Rehabilitation Services, are exempted from paying any state,
65 county, or municipal sales or use taxes.

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

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

73 (l) The Eye Foundation, Inc., and any of its branches
74 or agencies, heretofore, or hereafter organized and existing
75 in good faith in the State of Alabama for purposes other than
76 for pecuniary gain and not for individual profit, are exempted
77 from paying any state, county, or municipal sales or use
78 taxes.

79 (m) Any county public hospital association or any
80 Alabama nonprofit membership corporation if one or more of its
81 members is a county public hospital association, and any of
82 its, or their, branches, agencies, lessees, or successors
83 organized pursuant to Section 10-3A-1 et seq., and which
84 operates or maintains hospitals for purposes other than for



SB125 INTRODUCED

85 pecuniary gain and not for individual profit, is exempted from
86 paying any state, county, or municipal sales and use tax of
87 any nature whatsoever. Any of the taxes which were or may be
88 assessed or collected subsequent to December 31, 1993, against
89 any Alabama nonprofit membership corporation or any lessee of
90 any county public hospital association organized as herein
91 stated, pursuant to a lease in writing, will be remitted to
92 the entity which paid them; and no action or proceeding
93 against the association or nonprofit corporation may be
94 instituted after the date by the State of Alabama or any
95 county or municipality thereof or any agent or person acting
96 on behalf thereof for the collection or enforcement of any
97 sales or use tax of any nature whatsoever.

98 (n) There is exempted from all state, county, and
99 municipal sales taxes the sale of food pursuant to the food
100 distribution program conducted by Christian Service Mission,
101 Inc., an Alabama not-for-profit corporation, in cooperation
102 with World Share, Inc., to enable needy persons to purchase
103 food at substantially discounted prices and in consideration
104 of the performance of charitable or community work by such
105 persons.

106 (o) Rescue service organizations operating within the
107 State of Alabama which are exempt from federal income taxes
108 under the Internal Revenue Code of 1986, § 501(c)(3) and which
109 are members of the Alabama Rescue Services Association,
110 Incorporated, are exempted from any state, county, and
111 municipal sales and use taxes.

112 (p) Alabama Goodwill Industries, Inc., Goodwill



SB125 INTRODUCED

113 Industries of Mobile Area, Inc., and Goodwill Industries of
114 Central Alabama, Inc., are exempted from paying any state,
115 county, and municipal sales or use taxes.

116 (q) The gross receipts from the sale of admissions to a
117 sporting event conducted by the Senior Professional Golfers
118 Association are exempted from any state, county, and municipal
119 sales taxes.

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

124 (s) (1) The Birmingham Zoo, Inc., is exempt from paying
125 any state, county, and municipal sales and use taxes
126 associated with any and all capital expenditures but shall
127 continue to collect and remit all other taxes to the
128 appropriate taxing authorities.

129 (2) The exemption provided pursuant to subdivision (1)
130 shall be available until September 30, 2027.

131 (3) The Birmingham Zoo, Inc., shall report annually to
132 the Department of Revenue on the sales for which the exemption
133 is granted. The Department of Revenue shall prescribe the
134 format of such annual report.

135 (t) (1) The Zoo Foundation, Inc., operating as the
136 Alabama Gulf Coast Zoo, or any successor entity, is exempt
137 from paying any state, county, and municipal sales and use
138 taxes associated with any and all capital expenditures;
139 provided, however, that any exemption of county sales and use
140 taxes must first be authorized by resolution of the county



SB125 INTRODUCED

141 commission. The Zoo Foundation, Inc., shall continue to
142 collect and remit all other taxes to the appropriate taxing
143 authorities.

144 (2) The exemption provided pursuant to subdivision (1)
145 shall be available until September 30, 2022.

146 (3) The Zoo Foundation, Inc., shall report annually to
147 the Department of Revenue on the sales for which the exemption
148 is granted. The Department of Revenue shall prescribe the
149 format of the annual report.

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

152 (v) The Alabama Wildlife Center is exempt from paying
153 any state, county, and municipal sales and use taxes until
154 September 30, ~~2024~~2030."

155 Section 2. This act shall become effective on June 1,
156 2025, and shall apply retroactively to October 1, 2024.