



**House Ways and Means Education Reported Substitute
for HB123**

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5 A BILL

6 TO BE ENTITLED

7 AN ACT

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9 Related to sales and use tax; to exempt the Cook Museum
10 of Natural Science **and the McWane Science Center** from the
11 payment of state sales and use taxes; and to allow
12 municipalities and counties to exempt this entity from local
13 sales and use taxes.

14 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

15 Section 1. (a) The Cook Museum of Natural Science **and**
16 **the McWane Science Center** are exempt from paying any state
17 sales and use taxes.

18 (b) Any county or municipality may exempt the Cook
19 Museum of Natural Science **or the McWane Science Center** from
20 the payment of county or municipal sales and use taxes in
21 accordance with Section 40-23-4.01, Code of Alabama 1975.

22 Section 2. This act shall become effective on September
23 1, 2026.