



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

A BILL

TO BE ENTITLED

AN ACT

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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

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