



**House Ways and Means Education Reported Substitute
for HB326**

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5 A BILL

6 TO BE ENTITLED

7 AN ACT

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9 Relating to taxation; to amend the exemption provided
10 in Section 40-9-25.23, Code of Alabama 1975, to expand the
11 exemption to include that all subordinate lodges to both the
12 Most Worshipful Prince Hall Grand Lodge Free and Accepted
13 Masons of Alabama and the Most Worshipful Grand Lodge F. and
14 A.M. of Alabama be exempt from all state fees and taxes; and
15 to allow municipalities and counties to exempt these entities
16 from local sales and use taxes.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. Section 40-9-25.23, Code of Alabama 1975, is
19 amended to read as follows:

20 "§40-9-25.23

21 (a) The Most Worshipful Prince Hall Grand Lodge Free
22 and Accepted Masons of Alabama and the Most Worshipful Grand
23 Lodge F. and A.M. of Alabama are exempted from paying all
24 state, county, and municipal fees and taxes until September
25 30, 2027, unless extended by an act of the Legislature.

26 (b) (1) The Most Worshipful Prince Hall Grand Lodge Free
27 and Accepted Masons of Alabama and the Most Worshipful Grand
28 Lodge F. and A.M. of Alabama, and all other subordinate lodges



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29 to either lodge above, are exempted from paying all state fees
30 and taxes.

31 (2) Any county or municipality may exempt the entities
32 in (1) from the payment of county or municipal sales and use
33 taxes in accordance with Section 40-23-4.01, Code of Alabama
34 1975.

35 (4) The exemptions provided by this subsection are
36 effective beginning October 1, 2027.

37 (c) The Most Worshipful Prince Hall Grand Lodge Free and
38 Accepted Masons of Alabama and the Most Worshipful Grand Lodge
39 F. and A.M. of Alabama, shall provide the Department of
40 Revenue with a list of all subordinate lodges on an annual
41 basis.

42 (d) The Department of Revenue shall adopt rules for the
43 implementation and administration of this act."

44 Section 2. This act shall become effective on September
45 1, 2026.