



**House Ways and Means Education Reported Substitute
for HB579**

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A BILL
TO BE ENTITLED
AN ACT

Relating to sales and use taxes; to exempt Tigers for Tomorrow Exotic Animal Preserve, Incorporated, from the payment of state sales and use taxes, and to authorize counties and municipalities to adopt companion local exemptions.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) Tigers for Tomorrow Exotic Animal Preserve, Incorporated, is exempt from paying any state sales and use taxes.

(b) Any county or municipality may exempt the entity from paying any 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.