

**HB123 ENGROSSED**



1 HB123  
2 3P4RWZZ-2  
3 By Representative Collins  
4 RFD: Ways and Means Education  
5 First Read: 13-Jan-26  
6 PFD: 07-Jan-26



# HB123 Engrossed

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

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.



**HB123 Engrossed**

24  
25  
26  
  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45

House of Representatives

Read for the first time and referred .....13-Jan-26  
to the House of Representatives  
committee on Ways and Means  
Education  
Read for the second time and placed .....29-Jan-26  
on the calendar:  
1 amendment  
Read for the third time and passed .....03-Mar-26  
as amended  
Yeas 105  
Nays 0  
Abstains 0

John Treadwell  
Clerk