

**HB326 ENGROSSED**



1 HB326

2 CXA7XJJ-2

3 By Representatives Moore (P), McCampbell, Mooney, Stadthagen,  
4 Daniels, Ledbetter

5 RFD: Ways and Means Education

6 First Read: 22-Jan-26



## HB326 Engrossed

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A BILL  
TO BE ENTITLED  
AN ACT

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

"§40-9-25.23

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

(b) (1) The Most Worshipful Prince Hall Grand Lodge Free and Accepted Masons of Alabama and the Most Worshipful Grand 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.



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House of Representatives

Read for the first time and referred .....22-Jan-26  
to the House of Representatives  
committee on Ways and Means  
Education  
  
Read for the second time and placed .....05-Feb-26  
on the calendar:  
2 amendments  
  
Read for the third time and passed .....03-Mar-26  
as amended  
Yeas 103  
Nays 0  
Abstains 0

John Treadwell  
Clerk