

HB411 ENGROSSED



1 HB411
2 TBGC895-2
3 By Representative Lipscomb
4 RFD: Ways and Means Education
5 First Read: 10-Feb-26



HB411 Engrossed

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A BILL
TO BE ENTITLED
AN ACT

Related to sales and use tax; to exempt the Auxiliary of Big Oak Ranch, Incorporated, from the payment or collection 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 Auxiliary of Big Oak Ranch, Incorporated, is exempt from paying or collecting any state sales and use taxes.

(b) Any county or municipality may exempt the entity from the payment or collection 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.



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House of Representatives

Read for the first time and referred10-Feb-26
to the House of Representatives
committee on Ways and Means
Education
Read for the second time and placed19-Feb-26
on the calendar:
0 amendments
Read for the third time and passed03-Mar-26
as amended
Yeas 105
Nays 0
Abstains 0

John Treadwell
Clerk