

## HB411 INTRODUCED



1 HB411  
2 HGHI788-1  
3 By Representative Lipscomb  
4 RFD: Ways and Means Education  
5 First Read: 10-Feb-26



SYNOPSIS:

This bill would exempt the Auxiliary of Big Oak Ranch, Incorporated, from payment or collection of state, county, and municipal sales and use taxes.

A BILL  
TO BE ENTITLED  
AN ACT

Relating to sales tax; to amend Section 40-9-25.13, Code of Alabama 1975; to exempt the Auxiliary of Big Oak Ranch, Incorporated, from paying or collecting state, county, and municipal sales and use taxes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-9-25.13, Code of Alabama 1975, is amended to read as follows:

"§40-9-25.13

Notwithstanding the provisions of Section 40-23-4.01,  
~~The~~the Big Oak Ranch, Incorporated, Administrative Office in Springville, Alabama, and the Auxiliary of Big Oak Ranch, Incorporated, are~~is exempted~~exempt from paying or collecting any state, county, and municipal sales and use taxes."

Section 2. This act shall become effective on September



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29 1, 2026.