

HB411 INTRODUCED



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



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4 SYNOPSIS:

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

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11 A BILL

12 TO BE ENTITLED

13 AN ACT

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

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

22 "§40-9-25.13

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

28 Section 2. This act shall become effective on September



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29 1, 2026.