

**SB190 ENGROSSED**



1 SB190  
2 YMZA12N-2  
3 By Senator Waggoner  
4 RFD: Finance and Taxation General Fund  
5 First Read: 21-Jan-26



## SB190 Engrossed

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A BILL  
TO BE ENTITLED  
AN ACT

Relating to sales and use taxes; to exempt Precision Ocular from 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) For the period commencing on October 1, 2026, and ending on September 30, 2031, unless extended by an act of the Legislature, Precision Ocular is exempt from paying any state sales and use taxes.

(b) Precision Ocular may be exempted from paying county and municipal sales and use taxes upon approval of the county or municipality pursuant to Section 40-23-4.01, Code of Alabama 1975.

Section 2. This act shall become effective on September 1, 2026.



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25  
26 Senate

27 Read for the first time and referred .....21-Jan-26  
28 to the Senate committee on Finance  
29 and Taxation General Fund  
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31 Read for the second time and placed .....22-Jan-26  
32 on the calendar:  
33 0 amendments  
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35 Read for the third time and passed .....17-Feb-26  
36 as amended  
37 Yeas 34  
38 Nays 0  
39 Abstains 0  
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Patrick Harris,  
Secretary.