

SB190 ENROLLED



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



SB190 Enrolled

1 Enrolled, An Act,

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4 Relating to sales and use taxes; to exempt Precision
5 Ocular from payment of state sales and use taxes; and to allow
6 municipalities and counties to exempt this entity from local
7 sales and use taxes.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

9 Section 1. (a) For the period commencing on October 1,
10 2026, and ending on September 30, 2031, unless extended by an
11 act of the Legislature, Precision Ocular is exempt from paying
12 any state sales and use taxes.

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

17 Section 2. This act shall become effective on September
18 1, 2026.



SB190 Enrolled

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB190

Senate 17-Feb-26

I hereby certify that the within Act originated in and passed the Senate, as amended.

Patrick Harris,
Secretary.

House of Representatives

Passed: 07-Apr-26

By: Senator Waggoner