

**SB235 INTRODUCED**



1 SB235  
2 CXC6XJQ-1  
3 By Senator Waggoner  
4 RFD: Finance and Taxation General Fund  
5 First Read: 29-Jan-26



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4     SYNOPSIS:

5                 This bill would exempt Crime Stoppers of Metro  
6     Alabama, Incorporated, from payment of state sales and  
7     use taxes and would provide an option for  
8     municipalities and counties to provide an exemption  
9     from local sales and use taxes.

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12                 A BILL

13                 TO BE ENTITLED

14                 AN ACT

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16                 Relating to sales and use taxation; to exempt Crime  
17     Stoppers of Metro Alabama, Incorporated, from paying state  
18     sales and use taxes; and to provide the option for counties  
19     and municipalities to exempt this entity from local sales and  
20     use taxes.

21     BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

22                 Section 1. (a) Crime Stoppers of Metro Alabama,  
23     Incorporated, is exempted from paying state and local sales  
24     and use tax.

25                 (b) The exemption provided in this section may apply to  
26     county or municipal sales and use taxes upon approval of a  
27     resolution or ordinance adopted by the local governing body  
28     pursuant to Section 40-23-4.01, Code of Alabama 1975.



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29                   Section 2. This act shall become effective on September  
30                   1, 2026.