

SB235 INTRODUCED



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



SYNOPSIS:

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

A BILL
TO BE ENTITLED
AN ACT

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

(b) The exemption provided in this section may apply to county or municipal sales and use taxes upon approval of a resolution or ordinance adopted by the local governing body 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.