

SB236 INTRODUCED



1 SB236
2 I3J4MW6-1
3 By Senator Roberts
4 RFD: Finance and Taxation General Fund
5 First Read: 29-Jan-26



1
2
3
4 SYNOPSIS:

5 This bill would exempt Life on Wheels from the
6 payment of sales and use taxes.
7

8
9 A BILL
10 TO BE ENTITLED
11 AN ACT
12

13 Relating to sales and use taxes; to exempt Life on
14 Wheels from the payment of sales and use taxes.

15 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

16 Section 1. (a) Life on Wheels is exempted from paying
17 any sales and use taxes.

18 (b) The exemption provided in this section shall not
19 apply to county or municipal sales or use taxes unless
20 approved pursuant to Section 40-23-4.01, Code of Alabama 1975.

21 (c) The exemption provided pursuant to this section
22 shall be available from September 1, 2026, to August 31, 2029.

23 Section 2. This act shall become effective on June 1,
24 2026.