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SYNOPSIS:

This bill would exempt the Auxiliary of Big Oak Ranch, Incorporated, from payment or collection of state sales and use taxes.

This bill would also allow municipalities and counties to exempt this entity from local sales and use taxes.

A BILL
TO BE ENTITLED
AN ACT

Related to sales and use tax; to exempt the Auxiliary of Big Oak Ranch, Incorporated, from the payment or collection 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) The Auxiliary of Big Oak Ranch, Incorporated, is exempt from paying or collecting any state sales and use taxes.

(b) Any county or municipality may exempt the entity from the payment or collection of county or municipal sales and use taxes in accordance with Section 40-23-4.01, Code of



29 Alabama 1975.

30 Section 2. This act shall become effective on September

31 1, 2026.