

1 HB14
2 112964-1
3 By Representative Mitchell
4 RFD: Education Appropriations
5 First Read: 12-JAN-10
6 PFD: 09/23/2009

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8 SYNOPSIS: Under existing law, the state imposes sales
9 and use taxes upon certain persons, firms, or
10 corporations. The amount of the taxes ranges from
11 one and one-half to four percent of the gross
12 proceeds of the sale or consumption of various
13 types of tangible personal property. The state also
14 imposes a sales tax on the operation of places of
15 amusement or entertainment. Counties and
16 municipalities impose various additional sales and
17 use taxes. Certain entities are exempted from
18 state, county, or local sales and use taxes.

19 Under existing law, the state imposes an ad
20 valorem tax at a rate established by statute on the
21 assessed value of taxable property, which value
22 varies as a percentage of actual value depending
23 upon the particular property. In addition,
24 counties, municipalities, and certain other local
25 taxing authorities impose various additional ad
26 valorem taxes. Certain types of property and

1 certain entities are exempt from state, county, or
2 local ad valorem taxes.

3 This bill would exempt the Mobile Arts
4 Council, Incorporated, all property owned and used
5 by from any state, county, and local ad valorem
6 taxes.

7 This bill would exempt the Mobile Arts
8 Council, Incorporated, from any state, county, and
9 municipal sales and use taxes. This bill would
10 exempt the Mobile Arts Council, Incorporated, from
11 any state, county, and local ad valorem taxes.

12
13 A BILL
14 TO BE ENTITLED
15 AN ACT
16

17 To exempt the Mobile Arts Council, Incorporated,
18 from the payment of all state, county, and municipal sales and
19 use taxes.

20 To exempt all property owned and used by the Mobile
21 Arts Council, Incorporated, from any state, county, and local
22 ad valorem taxes.

23 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

24 Section 1. (a) The Mobile Arts Council,
25 Incorporated, is exempt from paying or collecting any state,
26 county, and municipal sales and use taxes.

1 (b) All property owned by the Mobile Arts Council,
2 Incorporated, and used by that organization is hereby exempt
3 from any state, county, and local ad valorem taxation.

4 Section 2. This act shall become effective on the
5 first day of the third month following its passage and
6 approval by the Governor, or its otherwise becoming law.