

1 SB243
2 217885-1
3 By Senator Livingston
4 RFD: Finance and Taxation Education
5 First Read: 22-FEB-22

SYNOPSIS: Under existing law, the state imposes sales and use taxes upon certain persons, firms, or corporations. Counties and municipalities also impose various additional sales and use taxes. Certain entities are exempted from state, county, or local sales and use taxes.

This bill would exempt Upper Sand Mountain United Methodist Larger Parish, Incorporated, from all state, county, and municipal sales and use taxes.

A BILL
TO BE ENTITLED
AN ACT

To exempt Upper Sand Mountain United Methodist Larger Parish, Incorporated, from the payment of all state, county, and municipal sales and use taxes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. Upper Sand Mountain United Methodist
2 Larger Parish, Incorporated, is exempted from paying all
3 state, county, and municipal sales and use taxes.

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.