

SB31 INTRODUCED



1 EQ7K9C-1
2 By Senator Livingston
3 RFD: Finance and Taxation Education
4 First Read: 07-Mar-23
5 PFD: 02-Mar-23



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SYNOPSIS:

Under existing law, certain organizations and vendors are exempt from payment of state, county, and municipal sales and use taxes.

This bill would provide that Nourish One Child would be exempt from payment of state, county, and municipal sales and use taxes.

A BILL
TO BE ENTITLED
AN ACT

Relating to state, county, and municipal sales and use taxes; to amend Section 40-23-5, Code of Alabama 1975, to exempt Nourish One Child from payment of state, county, and municipal sales and use taxes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-23-5, Code of Alabama 1975, is amended to read as follows:

"§40-23-5

(a) The Diabetes Trust Fund, Inc., and any of its branches or agencies, heretofore or hereafter organized and existing in good faith in the State of Alabama for purposes other than for pecuniary gain and not for individual profit,



SB31 INTRODUCED

29 are exempted from paying any state, county, or municipal sales
30 or use taxes.

31 (b) The Chilton County Rescue Squad is exempted from
32 paying any sales or use taxes.

33 (c) The state headquarters only of the American Legion,
34 the American Veterans of World War II, Korea, and Vietnam,
35 also known as AMVETS, the Disabled American Veterans, the
36 Veterans of Foreign Wars, also known as VFW, Alabama Goodwill
37 Industries, and the Alabama Sight Conservation Association are
38 exempted from paying any state, county, or municipal sales or
39 use taxes.

40 (d) The Grand Chapter of all Orders of the Eastern Star
41 and the South Alabama State Fair Association Southeastern
42 Livestock Exposition of the State of Alabama and any of its
43 agencies, heretofore or hereafter organized and existing in
44 good faith in the State of Alabama for purposes other than for
45 pecuniary gain and not for individual profit, are exempted
46 from paying any state, county, or municipal sales and use
47 taxes.

48 (e) The Alabama Goodwill Industries, Inc., of
49 Birmingham is exempted from paying any state, municipal, or
50 county sales and use taxes.

51 (f) The Alabama Federation of Women's Clubs is exempted
52 from paying any state, county, or municipal sales or use
53 taxes.

54 (g) The National Conference of State Legislatures and
55 the Council of State Governments are exempted from paying any
56 state, county, or municipal sales or use taxes.



SB31 INTRODUCED

57 (h) All blind vendors associated with the Business
58 Enterprise Program of the Department of Rehabilitation
59 Services are exempted from paying any state, county, or
60 municipal sales or use taxes.

61 (i) All vendors who are blind as defined by Section
62 1-1-3, and who are certified by the Department of
63 Rehabilitation Services, are exempted from paying any state,
64 county, or municipal sales or use taxes.

65 (j) The Elks Club, B.P.O.E., No. 1887, a corporation,
66 is exempted from paying any state, county, or municipal sales
67 or use taxes. Provided, however, that the exemption provided
68 by this subsection shall not extend to any bar or dining room
69 operation conducted by the Elks Club.

70 (k) The King's Ranch, Inc., is exempted from paying any
71 state, county, or municipal sales or use taxes.

72 (l) The Eye Foundation, Inc., and any of its branches
73 or agencies, heretofore, or hereafter organized and existing
74 in good faith in the State of Alabama for purposes other than
75 for pecuniary gain and not for individual profit, are exempted
76 from paying any state, county, or municipal sales or use
77 taxes.

78 (m) Any county public hospital association or any
79 Alabama nonprofit membership corporation if one or more of its
80 members is a county public hospital association, and any of
81 its, or their, branches, agencies, lessees, or successors
82 organized pursuant to Section 10-3A-1 et seq., and which
83 operates or maintains hospitals for purposes other than for
84 pecuniary gain and not for individual profit, is exempted from



SB31 INTRODUCED

85 paying any state, county, or municipal sales and use tax of
86 any nature whatsoever. Any of the taxes which were or may be
87 assessed or collected subsequent to December 31, 1993, against
88 any Alabama nonprofit membership corporation or any lessee of
89 any county public hospital association organized as herein
90 stated, pursuant to a lease in writing, will be remitted to
91 the entity which paid them; and no action or proceeding
92 against the association or nonprofit corporation may be
93 instituted after the date by the State of Alabama or any
94 county or municipality thereof or any agent or person acting
95 on behalf thereof for the collection or enforcement of any
96 sales or use tax of any nature whatsoever.

97 (n) There is exempted from all state, county, and
98 municipal sales taxes the sale of food pursuant to the food
99 distribution program conducted by Christian Service Mission,
100 Inc., an Alabama not-for-profit corporation, in cooperation
101 with World Share, Inc., to enable needy persons to purchase
102 food at substantially discounted prices and in consideration
103 of the performance of charitable or community work by such
104 persons.

105 (o) Rescue service organizations operating within the
106 State of Alabama which are exempt from federal income taxes
107 under the Internal Revenue Code of 1986, § 501(c)(3) and which
108 are members of the Alabama Rescue Services Association,
109 Incorporated, are exempted from any state, county, and
110 municipal sales and use taxes.

111 (p) Alabama Goodwill Industries, Inc., Goodwill
112 Industries of Mobile Area, Inc., and Goodwill Industries of



SB31 INTRODUCED

113 Central Alabama, Inc., are exempted from paying any state,
114 county, and municipal sales or use taxes.

115 (q) The gross receipts from the sale of admissions to a
116 sporting event conducted by the Senior Professional Golfers
117 Association are exempted from any state, county, and municipal
118 sales taxes.

119 (r) Volunteer, non-profit rescue units operating within
120 the state which do not meet the criteria in subsection (o) but
121 are licensed by the State Board of Health are exempt from any
122 state, county, and municipal sales and use taxes.

123 (s) (1) The Birmingham Zoo, Inc., is exempt from paying
124 any state, county, and municipal sales and use taxes
125 associated with any and all capital expenditures but shall
126 continue to collect and remit all other taxes to the
127 appropriate taxing authorities.

128 (2) The exemption provided pursuant to subdivision (1)
129 shall be available until September 30, 2022.

130 (3) The Birmingham Zoo, Inc., shall report annually to
131 the Department of Revenue on the sales for which the exemption
132 is granted. The Department of Revenue shall prescribe the
133 format of such annual report.

134 (t) (1) The Zoo Foundation, Inc., operating as the
135 Alabama Gulf Coast Zoo, or any successor entity, is exempt
136 from paying any state, county, and municipal sales and use
137 taxes associated with any and all capital expenditures;
138 provided, however, that any exemption of county sales and use
139 taxes must first be authorized by resolution of the county
140 commission. The Zoo Foundation, Inc., shall continue to



SB31 INTRODUCED

141 collect and remit all other taxes to the appropriate taxing
142 authorities.

143 (2) The exemption provided pursuant to subdivision (1)
144 shall be available until September 30, 2022.

145 (3) The Zoo Foundation, Inc., shall report annually to
146 the Department of Revenue on the sales for which the exemption
147 is granted. The Department of Revenue shall prescribe the
148 format of the annual report.

149 (u) The Josh Willingham Foundation is exempted from
150 paying any state, county, and municipal sales and use taxes.

151 (v) The Alabama Wildlife Center is exempt from paying
152 any state, county, and municipal sales and use taxes until
153 September 30, 2024.

154 (w) Nourish One Child is exempted from paying any
155 state, county, and municipal sales or use taxes."

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