

# HB325 INTRODUCED



1 XVKYZZ-1

2 By Representatives Harbison, Wadsworth, Shedd

3 RFD: Ways and Means Education

4 First Read: 13-Apr-23

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SYNOPSIS:

This bill would exempt food pantries in Cullman County that meet certain criteria from payment of all state, county, and municipal sales and use taxes on items purchased for charitable purposes.

A BILL  
TO BE ENTITLED  
AN ACT

Relating to state, county, and municipal sales and use taxes; to exempt food pantries in Cullman County from all state, county, and municipal sales and use taxes for certain purchases.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) For the purposes of this act, a "food pantry" is a charitable, nonprofit organization which collects, purchases, or otherwise accumulates items for distribution without any charge for charitable purposes.

(b) Any food pantry in Cullman County is exempt from payment of all state, county, and municipal sales and use taxes on the purchase of items used for charitable purposes, provided the food pantry has been granted status as a tax exempt organization under Section 501(c)(3) of the federal



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29 Internal Revenue Code and provided it pays no person any  
30 salary or expenses for the performance of any duties related  
31 to its charitable operations.

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