

1 HB525
2 193565-1
3 By Representatives Daniels, McClammy, Lawrence, Hollis,
4 McCampbell, Chestnut, Knight, Warren, Boyd and Hall
5 RFD: Ways and Means Education
6 First Read: 20-MAR-18

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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. The state, counties, and municipalities
18 also impose ad valorem taxes on the property of
19 certain persons, firms, or corporations.

20 This bill would exempt the National
21 Federation of the Blind of Alabama from any state,
22 county, and municipal ad valorem, sales, and use
23 taxes.

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25 A BILL
26 TO BE ENTITLED
27 AN ACT

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To exempt the National Federation of the Blind of Alabama from the payment of all state, county, and municipal ad valorem, sales, and use taxes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. The National Federation of the Blind of Alabama is exempted from paying any state, county, and municipal ad valorem, sales, and use taxes.

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