

1 SB141
2 197315-1
3 By Senator Waggoner
4 RFD: Finance and Taxation General Fund
5 First Read: 19-MAR-19

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

11 This bill would provide that the Alabama
12 Wildlife Center would be exempt from payment of
13 state, county, and municipal sales and use taxes.

14
15 A BILL
16 TO BE ENTITLED
17 AN ACT
18

19 Relating to state, county, and municipal sales and
20 use taxes; to amend Section 40-23-5, Code of Alabama 1975, as
21 last amended by Act 2018-568, 2018 Regular Session, to provide
22 that the Alabama Wildlife Center would be exempt from payment
23 of state, county, and municipal sales and use taxes.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. Section 40-23-5, Code of Alabama 1975, as
26 last amended by Act 2018-568, 2018 Regular Session, is amended
27 to read as follows:

1 "§40-23-5.

2 "(a) The Diabetes Trust Fund, Inc., and any of its
3 branches or agencies, heretofore or hereafter organized and
4 existing in good faith in the State of Alabama for purposes
5 other than for pecuniary gain and not for individual profit,
6 are hereby exempted from paying any state, county, or
7 municipal sales or use taxes.

8 "(b) The Chilton County Rescue Squad is hereby
9 exempted from paying any sales or use taxes.

10 "(c) The state headquarters only of the American
11 Legion, the American Veterans of World War II, Korea, and
12 Vietnam, also known as AMVETS, the Disabled American Veterans,
13 the Veterans of Foreign Wars, also known as VFW, Alabama
14 Goodwill Industries, and the Alabama Sight Conservation
15 Association are hereby exempted from paying any state, county,
16 or municipal sales or use taxes.

17 "(d) The Grand Chapter of all Orders of the Eastern
18 Star and the South Alabama State Fair Association Southeastern
19 Livestock Exposition of the State of Alabama and any of its
20 agencies, heretofore or hereafter organized and existing in
21 good faith in the State of Alabama for purposes other than for
22 pecuniary gain and not for individual profit, are hereby
23 exempted from paying any state, county, or municipal sales and
24 use taxes.

25 "(e) The Alabama Goodwill Industries, Inc., of
26 Birmingham is hereby exempted from paying any state,
27 municipal, or county sales and use taxes.

1 "(f) The Alabama Federation of Women's Clubs is
2 hereby exempted from paying any state, county, or municipal
3 sales or use taxes.

4 "(g) The National Conference of State Legislatures
5 and the Council of State Governments are hereby exempted from
6 paying any state, county, or municipal sales or use taxes.

7 "(h) All blind vendors associated with the Business
8 Enterprise Program of the Department of Rehabilitation
9 Services are hereby exempted from paying any state, county, or
10 municipal sales or use taxes.

11 "(i) All vendors who are blind as defined by Section
12 1-1-3, and who are certified by the Department of
13 Rehabilitation Services, are hereby exempted from paying any
14 state, county, or municipal sales or use taxes.

15 "(j) The Elks Club, B.P.O.E., No. 1887, a
16 corporation, is hereby exempted from paying any state, county,
17 or municipal sales or use taxes. Provided, however, that the
18 exemption provided by this subsection shall not extend to any
19 bar or dining room operation conducted by the Elks Club.

20 "(k) The King's Ranch, Inc., is hereby exempted from
21 paying any state, county, or municipal sales or use taxes.

22 "(l) The Eye Foundation, Inc., and any of its
23 branches or agencies, heretofore, or hereafter organized and
24 existing in good faith in the State of Alabama for purposes
25 other than for pecuniary gain and not for individual profit,
26 are hereby exempted from paying any state, county, or
27 municipal sales or use taxes.

1 "(m) Any county public hospital association or any
2 Alabama nonprofit membership corporation if one or more of its
3 members is a county public hospital association, and any of
4 its, or their, branches, agencies, lessees, or successors
5 organized pursuant to Section 10-3A-1 et seq., and which
6 operates or maintains hospitals for purposes other than for
7 pecuniary gain and not for individual profit, is hereby
8 exempted from paying any state, county, or municipal sales and
9 use tax of any nature whatsoever. Any of the taxes which were
10 or may be assessed or collected subsequent to December 31,
11 1993, against any Alabama nonprofit membership corporation or
12 any lessee of any county public hospital association organized
13 as herein stated, pursuant to a lease in writing, will be
14 remitted to the entity which paid them; and no action or
15 proceeding against the association or nonprofit corporation
16 may be instituted after the date by the State of Alabama or
17 any county or municipality thereof or any agent or person
18 acting on behalf thereof for the collection or enforcement of
19 any sales or use tax of any nature whatsoever.

20 "(n) There is hereby exempted from all state,
21 county, and municipal sales taxes the sale of food pursuant to
22 the food distribution program conducted by Christian Service
23 Mission, Inc., an Alabama not-for-profit corporation, in
24 cooperation with World Share, Inc., to enable needy persons to
25 purchase food at substantially discounted prices and in
26 consideration of the performance of charitable or community
27 work by such persons.

1 "(o) Rescue service organizations operating within
2 the State of Alabama which are exempt from federal income
3 taxes under the Internal Revenue Code of 1986, §501(c)(3) and
4 which are members of the Alabama Rescue Services Association,
5 Incorporated, are hereby exempted from any state, county, and
6 municipal sales and use taxes.

7 "(p) Alabama Goodwill Industries, Inc., Goodwill
8 Industries of Mobile Area, Inc., and Goodwill Industries of
9 Central Alabama, Inc., are exempted from paying any state,
10 county, and municipal sales or use taxes.

11 "(q) The gross receipts from the sale of admissions
12 to a sporting event conducted by the Senior Professional
13 Golfers Association are exempted from any state, county, and
14 municipal sales taxes.

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

19 "(s) (1) The Birmingham Zoo, Inc., is exempt from
20 paying any state, county, and municipal sales and use taxes
21 associated with any and all capital expenditures but shall
22 continue to collect and remit all other taxes to the
23 appropriate taxing authorities.

24 "(2) The exemption provided pursuant to subdivision
25 (1) shall be available until September 30, 2022.

26 "(3) The Birmingham Zoo, Inc., shall report annually
27 to the Department of Revenue on the sales for which the

1 exemption is granted. The Department of Revenue shall
2 prescribe the format of such annual report.

3 "(t) (1) The Zoo Foundation, Inc., operating as the
4 Alabama Gulf Coast Zoo, or any successor entity, is exempt
5 from paying any state, county, and municipal sales and use
6 taxes associated with any and all capital expenditures;
7 provided, however, that any exemption of county sales and use
8 taxes must first be authorized by resolution of the county
9 commission. The Zoo Foundation, Inc., shall continue to
10 collect and remit all other taxes to the appropriate taxing
11 authorities.

12 "(2) The exemption provided pursuant to subdivision
13 (1) shall be available until September 30, 2022.

14 "(3) The Zoo Foundation, Inc., shall report annually
15 to the Department of Revenue on the sales for which the
16 exemption is granted. The Department of Revenue shall
17 prescribe the format of the annual report.

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

20 "(v) The Alabama Wildlife Center is exempt from
21 paying any state, county, and municipal sales and use taxes."

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