

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

SB141

ENROLLED, An Act,

Relating to state, county, and municipal sales and use taxes; to amend Section 40-23-5, Code of Alabama 1975, as last amended by Act 2018-568, 2018 Regular Session, to provide that the Alabama Wildlife Center would be exempt 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, as last amended by Act 2018-568, 2018 Regular Session, 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, are hereby exempted from paying any state, county, or municipal sales or use taxes.

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

"(c) The state headquarters only of the American Legion, the American Veterans of World War II, Korea, and Vietnam, also known as AMVETS, the Disabled American Veterans,

1 the Veterans of Foreign Wars, also known as VFW, Alabama
2 Goodwill Industries, and the Alabama Sight Conservation
3 Association are hereby exempted from paying any state, county,
4 or municipal sales or use taxes.

5 "(d) The Grand Chapter of all Orders of the Eastern
6 Star and the South Alabama State Fair Association Southeastern
7 Livestock Exposition of the State of Alabama and any of its
8 agencies, heretofore or hereafter organized and existing in
9 good faith in the State of Alabama for purposes other than for
10 pecuniary gain and not for individual profit, are hereby
11 exempted from paying any state, county, or municipal sales and
12 use taxes.

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

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

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

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

1 "(i) All vendors who are blind as defined by Section
2 1-1-3, and who are certified by the Department of
3 Rehabilitation Services, are hereby exempted from paying any
4 state, county, or municipal sales or use taxes.

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

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

12 "(l) The Eye Foundation, Inc., and any of its
13 branches or agencies, heretofore, or hereafter organized and
14 existing in good faith in the State of Alabama for purposes
15 other than for pecuniary gain and not for individual profit,
16 are hereby exempted from paying any state, county, or
17 municipal sales or use taxes.

18 "(m) Any county public hospital association or any
19 Alabama nonprofit membership corporation if one or more of its
20 members is a county public hospital association, and any of
21 its, or their, branches, agencies, lessees, or successors
22 organized pursuant to Section 10-3A-1 et seq., and which
23 operates or maintains hospitals for purposes other than for
24 pecuniary gain and not for individual profit, is hereby
25 exempted from paying any state, county, or municipal sales and

1 use tax of any nature whatsoever. Any of the taxes which were
2 or may be assessed or collected subsequent to December 31,
3 1993, against any Alabama nonprofit membership corporation or
4 any lessee of any county public hospital association organized
5 as herein stated, pursuant to a lease in writing, will be
6 remitted to the entity which paid them; and no action or
7 proceeding against the association or nonprofit corporation
8 may be instituted after the date by the State of Alabama or
9 any county or municipality thereof or any agent or person
10 acting on behalf thereof for the collection or enforcement of
11 any sales or use tax of any nature whatsoever.

12 "(n) There is hereby exempted from all state,
13 county, and municipal sales taxes the sale of food pursuant to
14 the food distribution program conducted by Christian Service
15 Mission, Inc., an Alabama not-for-profit corporation, in
16 cooperation with World Share, Inc., to enable needy persons to
17 purchase food at substantially discounted prices and in
18 consideration of the performance of charitable or community
19 work by such persons.

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

1 "(p) Alabama Goodwill Industries, Inc., Goodwill
2 Industries of Mobile Area, Inc., and Goodwill Industries of
3 Central Alabama, Inc., are exempted from paying any state,
4 county, and municipal sales or use taxes.

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

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

13 "(s) (1) The Birmingham Zoo, Inc., is exempt from
14 paying any state, county, and municipal sales and use taxes
15 associated with any and all capital expenditures but shall
16 continue to collect and remit all other taxes to the
17 appropriate taxing authorities.

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

20 "(3) The Birmingham Zoo, Inc., shall report annually
21 to the Department of Revenue on the sales for which the
22 exemption is granted. The Department of Revenue shall
23 prescribe the format of such annual report.

24 "(t) (1) The Zoo Foundation, Inc., operating as the
25 Alabama Gulf Coast Zoo, or any successor entity, is exempt

1 from paying any state, county, and municipal sales and use
2 taxes associated with any and all capital expenditures;
3 provided, however, that any exemption of county sales and use
4 taxes must first be authorized by resolution of the county
5 commission. The Zoo Foundation, Inc., shall continue to
6 collect and remit all other taxes to the appropriate taxing
7 authorities.

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

10 "(3) The Zoo Foundation, Inc., shall report annually
11 to the Department of Revenue on the sales for which the
12 exemption is granted. The Department of Revenue shall
13 prescribe the format of the annual report.

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

16 "(v) The Alabama Wildlife Center is exempt from
17 paying any state, county, and municipal sales and use taxes
18 until September 30, 2024."

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

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB141
Senate 04-APR-19
I hereby certify that the within Act originated in and passed
the Senate, as amended.

Patrick Harris,
Secretary.

House of Representatives
Passed: 31-MAY-19

By: Senator Waggoner