

1 HB307  
2 197447-3  
3 By Representatives Faulkner, Carns and Drake  
4 RFD: Ways and Means Education  
5 First Read: 02-APR-19

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8 SYNOPSIS: Under existing law, the Barber Vintage  
9 Motorsports Museum is exempted from paying any  
10 state, county, and municipal sales and use taxes  
11 with respect to tangible personal property  
12 purchased solely for display as a museum exhibit  
13 primarily within the confines of the museum  
14 property.

15 This bill would exempt the Barber Vintage  
16 Motorsports Museum and related entities as defined  
17 from any state, county, and municipal sales and use  
18 taxes on the purchase of construction material  
19 purchased for capital improvements or repairs at  
20 the museum or the parks.

21 Under existing law, property of the Barber  
22 Vintage Motorsports Museum is exempt from ad  
23 valorem tax. The property was formerly leased to  
24 the museum by the City of Birmingham for use for  
25 museum purposes.

26 This bill would delete references to the  
27 lease which are no longer applicable and extend the

1 ad valorem tax exemption to other property that is  
2 a part of the museum property, including property  
3 owned by related entities.  
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5 A BILL  
6 TO BE ENTITLED  
7 AN ACT  
8

9 To amend Section 40-9-25.14, relating to the Barber  
10 Vintage Motorsports Museum; to exempt the Barber Vintage  
11 Motorsports Museum and related entities as defined from  
12 payment of state, county, and municipal sales and use taxes on  
13 certain purchases of construction material for capital  
14 improvements or repairs at the museum or the motorsports park;  
15 and to further provide for the exemption from ad valorem tax  
16 on property owned by the museum and related entities.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. Section 40-9-25.14 of the Code of Alabama  
19 1975, is amended to read as follows:

20 "§40-9-25.14.

21 "(a) For the purposes of this section, the term  
22 Barber Vintage Motorsports Museum and related entities means  
23 the Barber Vintage Motorsports Museum and motorsports park,  
24 including property owned by Barber Motorsports Park, LLC, the  
25 Barber Motorsports Park 2, LLC, and the Barber Motorsports  
26 Park 3, LLC.

1           "(b) The Barber Vintage Motorsports Museum,  
2           ~~hereinafter referred to as the Barber Museum, is~~ and related  
3           entities are exempted from paying any state, county, and  
4           municipal sales and use taxes ~~with respect to~~ on tangible  
5           personal property purchased solely for display as a museum  
6           exhibit primarily within the confines of the ~~museum property~~  
7           Barber Vintage Motorsports ~~property~~ Museum and on tangible  
8           personal property purchased as construction material for  
9           capital improvements or repairs at the museum and the  
10          motorsports park.

11           "~~(b)~~ (c) All personal property owned by and all real  
12          property ~~leased to~~ that is owned by and a part of the Barber  
13          ~~Museum~~ Vintage Motorsports Museum and motorsports park and  
14          related entities, including property owned by the Barber  
15          Vintage Motorsports Museum and related entities, by the City  
16          of Birmingham and improvements thereon, ~~at such time as the~~  
17          ~~leased real property may be purchased by the Barber Museum,~~  
18          ~~and all improvements made subsequent to the purchase, are~~  
19          ~~hereby or shall upon their purchase be~~ exempted from any  
20          state, county, and local ad valorem taxation. Provided,  
21          however, this exemption shall not apply to any portion of the  
22          property that is not ~~used in connection with~~ a part of the  
23          organization's museum or motorsports park property or  
24          contiguous thereto, operations, or that may be sold to any  
25          ~~third party,~~ or that may be leased to any third party for any  
26          purpose not connected with the museum or motorsports park  
27          ~~operations, nor shall it apply to any real property purchased~~

1 ~~after July 1, 2006, and added to the Barber Museum complex,~~  
2 ~~except as described herein, nor to any other property owned by~~  
3 ~~the Barber Museum."~~

4           Section 2. This act shall become effective  
5 immediately following its passage and approval by the  
6 Governor, or its otherwise becoming law.