

1 SB362  
2 189733-1  
3 By Senators Singleton, Melson, Waggoner and Scofield  
4 RFD: Finance and Taxation Education  
5 First Read: 02-MAY-19

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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. Certain entities are exempted from  
18 state, county, or local sales and use taxes.

19 This bill would exempt the Prince Hall Grand  
20 Lodge Free and Accepted Masons of Alabama and the  
21 Most Worshipful Grand Lodge F.&A.M. of Alabama,  
22 from any state, county, and municipal sales and use  
23 taxes.

24  
25 A BILL  
26 TO BE ENTITLED  
27 AN ACT

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2           To exempt the Prince Hall Grand Lodge Free and  
3 Accepted Masons of Alabama and the Most Worshipful Grand Lodge  
4 F.&A.M. of Alabama, from the payment of all state, county, and  
5 municipal sales and use taxes.

6 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

7           Section 1. The Legislature finds and declares the  
8 following:

9           (1) The Most Worshipful Prince Hall Grand Lodge Free  
10 and Accepted Masons of Alabama, a nonprofit fraternal  
11 organization that was organized in 1870, remains the first and  
12 oldest African-American fraternal organization in the State of  
13 Alabama.

14           (2) The Most Worshipful Grand Lodge F.&A.M. of  
15 Alabama, a nonprofit fraternal organization that was organized  
16 in 1821, is the oldest predominantly Caucasian fraternal  
17 organization in the State of Alabama.

18           (3) The sole mission of Freemasons is to "Make Good  
19 Men Better" and its motto is, "A Brotherhood of Man, Under the  
20 Fatherhood of God." Both organizations have been a part of the  
21 fraternal and cultural makeup of the state for approximately  
22 140 - 195 years.

23           (4) The Most Worshipful Prince Hall Grand Lodge Free  
24 and Accepted Masons of Alabama and the Most Worshipful Grand  
25 Lodge F.&A.M. of Alabama are the only regularly constituted  
26 Grand Lodges of Free and Accepted Masons, and their  
27 subordinates, in the state. They are the only legal Masonic

1 organizations entitled to work in the State of Alabama,  
2 enabled to operate, and are exempted from all state, county,  
3 and municipal and local fees and taxes.

4 Section 2. The Prince Hall Grand Lodge Free and  
5 Accepted Masons of Alabama and the Most Worshipful Grand Lodge  
6 F.&A.M. of Alabama, are exempted from paying or collecting any  
7 state, county, and municipal sales and use taxes.

8 Section 3. This act shall become effective on the  
9 first day of the third month following its passage and  
10 approval by the Governor, or its otherwise becoming law.