

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

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4 ENGROSSED

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7 A BILL
8 TO BE ENTITLED
9 AN ACT

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11 To exempt the Prince Hall Grand Lodge Free and
12 Accepted Masons of Alabama and the Most Worshipful Grand Lodge
13 F.&A.M. of Alabama, from the payment of all state, county, and
14 municipal sales and use taxes.

15 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

16 Section 1. The Legislature finds and declares the
17 following:

18 (1) The Most Worshipful Prince Hall Grand Lodge Free
19 and Accepted Masons of Alabama, a nonprofit fraternal
20 organization that was organized in 1870, remains the first and
21 oldest African-American fraternal organization in the State of
22 Alabama.

23 (2) The Most Worshipful Grand Lodge F.&A.M. of
24 Alabama, a nonprofit fraternal organization that was organized
25 in 1821, is the oldest predominantly Caucasian fraternal
26 organization in the State of Alabama.

1 (3) The sole mission of Freemasons is to "Make Good
2 Men Better" and its motto is, "A Brotherhood of Man, Under the
3 Fatherhood of God." Both organizations have been a part of the
4 fraternal and cultural makeup of the state for approximately
5 140 - 195 years.

6 (4) The Most Worshipful Prince Hall Grand Lodge Free
7 and Accepted Masons of Alabama and the Most Worshipful Grand
8 Lodge F.&A.M. of Alabama are the only regularly constituted
9 Grand Lodges of Free and Accepted Masons, and their
10 subordinates, in the state. They are the only legal Masonic
11 organizations entitled to work in the State of Alabama,
12 enabled to operate, and are exempted from all state, county,
13 and municipal and local fees and taxes.

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

18 Section 3. The sales and use tax exemption
19 authorized under the provisions of this bill shall be
20 effective January 1, 2020, for the 2020 tax year and shall
21 continue through the 2024 tax year, unless extended by an act
22 of the Legislature.

23 Section 4. This act shall become effective on the
24 first day of the third month following its passage and
25 approval by the Governor, or its otherwise becoming law.

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Senate

Read for the first time and referred to the Senate
committee on Finance and Taxation Education 02-MAY-19

Read for the second time and placed on the calen-
dar 1 amendment..... 23-MAY-19

Read for the third time and passed as amended 29-MAY-19

Yeas 30
Nays 0

Patrick Harris,
Secretary.