

1 HB64  
2 203898-1  
3 By Representative Pringle  
4 RFD: State Government  
5 First Read: 04-FEB-20  
6 PFD: 01/28/2020

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8 SYNOPSIS: This bill would update sections of the code  
9 related to statutorily exempt entities to include  
10 only those that have obtained and are retaining a  
11 current certificate of exemption as required by  
12 law.

13 This bill would also repeal sections of the  
14 code related to statutorily exempt entities that  
15 have not obtained or are not retaining a current  
16 certificate of exemption as required by law.

17  
18 A BILL  
19 TO BE ENTITLED  
20 AN ACT

21  
22 Relating to sales and use taxes; to update the code  
23 sections related to statutorily exempt entities to include  
24 only those that have obtained and are retaining a current  
25 certificate of exemption; to repeal code sections relating to  
26 statutorily exempt entities that have not obtained or are not  
27 retaining a current certificate of exemption.

1 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

2 Section 1. Sections 40-9-12, 40-9-13, 40-9-25.2,  
3 40-9-25.10, 40-9-26, 40-9-28, and 40-23-5, as amended by Act  
4 2019-488 of the 2019 Regular Session, Code of Alabama 1975,  
5 are amended to read as follows:

6 "§40-9-12.

7 ~~"(a) The National Foundation's Alabama Field~~  
8 ~~Offices, all Young Men's Hebrew Associations (Y.M.H.A.) also~~  
9 ~~known as Jewish Community Centers (J.C.C.), and all real and~~  
10 ~~personal property of all Young Men's Hebrew Associations~~  
11 ~~(Y.M.H.A.) also known as Jewish Community Centers (J.C.C.),~~  
12 ~~the Seamen's Home of Mobile, incorporated under Act No. 145,~~  
13 ~~Acts of Alabama 1844-45, the Girl Scouts of America and the~~  
14 ~~Boy Scouts of America, and any council, troop or other~~  
15 ~~subdivision thereof now existing or hereafter created and all~~  
16 ~~real and personal property of the Girl Scouts of America and~~  
17 ~~the Boy Scouts of America, and any council, troop or other~~  
18 ~~subdivision thereof now existing or hereafter created, the~~  
19 ~~Catholic Maritime Club of Mobile, Inc., the Knights of Pythias~~  
20 ~~Lodges, the Salvation Army, Inc., the Elks Memorial Center,~~  
21 ~~and all real and personal property of the Salvation Army,~~  
22 ~~Inc., and the Elks Memorial Center, all United Way~~  
23 ~~organizations and United Way member agencies in Alabama, other~~  
24 ~~qualifying united appeal funds and their recipients as~~  
25 ~~provided in subsection (d), and the real and personal property~~  
26 ~~of all United Way organizations and United Way member agencies~~  
27 ~~in Alabama, other qualifying united appeal funds and their~~

1 recipients as provided in subsection (d), and the Alabama  
2 Masonic Home, the American Cancer Society, and all real and  
3 personal property of American Cancer Society, the New Hope  
4 Industries of Dothan, and all real and personal property of  
5 the New Hope Industries of Dothan, the Helping Hand Club of  
6 Anniston, and all real and personal property of the Helping  
7 Hand Club of Anniston, Childhaven, Inc., and all real and  
8 personal property of Childhaven, Inc., Presbyterian Home for  
9 Children and all real and personal property of Presbyterian  
10 Home for Children, Freewill Baptist Children's Home and all  
11 real and personal property of Freewill Baptist Children's  
12 Home, Methodist Homes for the Aging and all real and personal  
13 property of Methodist Homes for the Aging, and United  
14 Methodist Children's Home and all real and personal property  
15 of United Methodist Children's Home, Birmingham Building  
16 Trades Towers of Birmingham, Alabama, a nonprofit corporation,  
17 the Holy Comforter House, Inc., of Gadsden, Alabama, a  
18 nonprofit corporation, the University of Alabama Huntsville  
19 Foundation and all real and personal property of the  
20 University of Alabama Huntsville Foundation, the Birmingham  
21 Football Foundation, Inc., a nonprofit corporation, and all  
22 real and personal property of the Birmingham Football  
23 Foundation, Inc., and of any branch or department of any of  
24 same heretofore or hereafter organized and existing in good  
25 faith in the State of Alabama, for other than pecuniary gain  
26 and not for individual profit, when such real or personal  
27 property shall be used by such associations or nonprofit

1 ~~corporations, their branches or departments in and about the~~  
2 ~~conducting, maintaining, operating and carrying out of the~~  
3 ~~program, work, principles, objectives, and policies of such~~  
4 ~~associations or nonprofit corporations, their branches or~~  
5 ~~departments, in any city or county of the State of Alabama,~~  
6 ~~are exempt from the payment of any and all state, county, and~~  
7 ~~municipal taxes, licenses, fees, and charges of any nature~~  
8 ~~whatsoever, including any privilege or excise tax heretofore~~  
9 ~~or hereafter levied by the State of Alabama or any county or~~  
10 ~~municipality thereof.~~

11 "(a) The following entities and any branch or  
12 department of any of the same hereto or hereafter organized  
13 and existing in good faith in the State of Alabama for other  
14 than pecuniary gain and not for individual profit and all real  
15 and personal property thereof, when such real or personal  
16 property shall be used by such association or nonprofit  
17 corporations, their branches or departments in and about the  
18 conducting, maintaining, operating and carrying out of the  
19 program, work, principles, objectives, and policies of such  
20 associations or nonprofit corporations, their branches or  
21 departments, in any municipality or county of the State of  
22 Alabama are exempt from the payment and collection of any and  
23 all state, county, and municipal taxes, licenses, fees, and  
24 charges of any nature whatsoever, including any privilege or  
25 excise tax heretofore or hereafter levied by the State of  
26 Alabama or any county or municipality thereof:

1           "(1) All Young Men's Hebrew Associations (Y.M.H.A)  
2 also known as Jewish Community Centers (J.C.C), and all real  
3 and personal property of all Young Men's Hebrew Associations  
4 (Y.M.H.A) also known as Jewish Community Centers (J.C.C.),

5           "(2) The Girl Scouts of American and the Boy Scouts  
6 of America, and any council, troop or other subdivision  
7 thereof now existing or hereafter created,

8           "(3) The Catholic Maritime Club of Mobile, Inc.,

9           "(4) The Knights of Pythias Lodges,

10          "(5) The Salvation Army, Inc., and all real and  
11 personal property of the Salvation Army, Inc.,

12          "(6) All United Way Organizations and United Way  
13 member agencies in Alabama, other qualifying united appeal  
14 funds and their recipients as provided in subsection (e), and  
15 the real and personal property of all United Way Organizations  
16 and United Way member agencies in Alabama, other qualifying  
17 united appeal funds and their recipients as provided in  
18 subsection (e),

19          "(7) The Alabama Masonic Home,

20          "(8) The American Cancer Society, and all real and  
21 personal property of American Cancer Society,

22          "(9) The, New Hope Industries of Dothan, and all  
23 real and personal property of the New Hope Industries of  
24 Dothan,

25          "(10) The Helping Hand Club of Anniston, and all  
26 real and personal property of the Helping Hand Club of  
27 Anniston,

1           "(11) Childhaven, Inc., and all real and personal  
2 property of Childhaven, Inc.,

3           "(12) Presbyterian Home for children and all real  
4 and personal property of Presbyterian Home for Children,

5           "(13) Freewill Baptist Children's Home and all real  
6 and personal property of Freewill Baptist Children's Home,

7           "(14) Methodist Homes for the Aging and all real and  
8 personal property of Methodist Homes for the Aging,

9           "(15) United Methodist Children's Home and all real  
10 and personal property of United Methodist Children's Home,

11           "(16) The University of Alabama Huntsville  
12 Foundation and all real and personal property of the  
13 University of Alabama Huntsville Foundation.

14           "(b) The receipt, assessment or collection of any  
15 fee, admission, service charge, rent, dues, or any other item  
16 or charge by any such association or nonprofit corporation,  
17 its branches or departments from any person, firm, or  
18 corporation for any services rendered by any such association  
19 or nonprofit corporation, its branches or departments or for  
20 the use or occupancy of any real or personal property of any  
21 such association or nonprofit corporation, its branches or  
22 departments in or about the conducting, maintaining,  
23 operating, and carrying out of the program, work, principles,  
24 objectives, and policies of any such association or nonprofit  
25 corporation, its branches, or departments shall not be held or  
26 construed by any court, agency, officer, or commission of the  
27 State of Alabama, or any county or municipality thereof, to

1 constitute pecuniary gain or individual profit by any such  
2 association or nonprofit corporation, its branches or  
3 departments, or the doing of business in such a manner as to  
4 prejudice or defeat, in any manner, the right and privilege of  
5 any such association or nonprofit corporation, its branches or  
6 departments to claim or rely upon or receive the exemption of  
7 such association or nonprofit corporation, its branches or  
8 departments and of all real and personal property thereof from  
9 taxation, as herein provided.

10 "~~(b)~~ (c) With respect to gasoline, tobacco, playing  
11 card tax or any other tax required by law to be prepaid by the  
12 retailer, the associations, nonprofit corporations, or  
13 organizations exempt under this section shall pay the  
14 appropriate tax at the time purchases are made, and the amount  
15 of such tax shall be refunded to such associations, nonprofit  
16 corporations, or organizations by the Department of Revenue  
17 pursuant to the procedures for refunds provided in Chapter 2A  
18 of this title.

19 "~~(c)~~ (d) For purposes of this section, the following  
20 words and phrases shall have the following meanings:

21 "(1) SUPPORTED CHARITY. Any charitable, civic, or  
22 eleemosynary institution for which a united appeal fund  
23 solicits funds.

24 "(2) UNITED APPEAL FUND. Any nonprofit entity that  
25 demonstrates to the reasonable satisfaction of the Department  
26 of Revenue that it has all of the following characteristics:

1           "a. Is an Alabama nonprofit corporation, or another  
2 type of legal entity, whether formed in Alabama or in another  
3 jurisdiction, which is required by its principal governing  
4 documents to be operated as a charity.

5           "b. Is one of a class, donations to which are  
6 deductible for federal and Alabama income tax purposes under  
7 Section 170(c) of the Internal Revenue Code.

8           "c. Has as its principal purpose, as stated by its  
9 principal governing documents, the raising of funds or the  
10 aggregation or consolidation of fund raising efforts, to  
11 support other charities which are not themselves united appeal  
12 funds, known as supported charities.

13           "d. Has been issued a Certificate of Exemption from  
14 Alabama sales, use, and lodgings tax prior to July 1, 2017,  
15 and has continually maintained the Certificate of Exemption as  
16 required by Section 40-9-60.

17           "e. With respect to the distribution of funds raised  
18 by the united appeal fund, the entity's principle governing  
19 documents must require that no supported charity, as defined  
20 in this subsection, will receive de minimis support.

21           "(3) UNITED WAY MEMBER AGENCY. Any nonprofit  
22 organization that receives more than a de minimis amount of  
23 funding through the approval of the board of a United Way  
24 organization, but only if the nonprofit organization is:

25           "a. Accountable to the granting United Way  
26 organization for the expenditure of any funds received from  
27 such United Way organization.

1 "b. Included on a list of such nonprofit  
2 organizations to be submitted to the Department of Revenue  
3 under subsection (e) (f) by all United Way organizations on or  
4 before a date provided for in a rule of the Department of  
5 Revenue.

6 "(4) UNITED WAY ORGANIZATION. Any nonprofit  
7 corporation legally authorized and licensed to operate under  
8 the name United Way and use the name United Way and the  
9 associated logo and trademarks.

10 "(d) (e) (1) Each supported charity must be  
11 separately identified by name in the principal governing  
12 documents of the united appeal fund entity, and by name and  
13 federal employer identification number at the request of the  
14 Department of Revenue. Each supported charity must agree, in  
15 its own principal governing documents, to become or remain a  
16 member of the united appeal fund that funded the supported  
17 charity.

18 "(2) The special rules provided in this subsection  
19 shall not apply to any United Way organization or any United  
20 Way member agency.

21 "~~(e)~~ (f) (1) Each United Way organization shall  
22 provide the Department of Revenue with a list of its  
23 constituent United Way member agencies on an annual basis.

24 "(2) The Department of Revenue, by rule, shall  
25 provide the date on which United Way organizations shall  
26 submit the list required by this subsection.

27 "§40-9-13.

1           ~~"(a) All volunteer fire departments in this state,~~  
2           ~~and all real and personal property of all volunteer fire~~  
3           ~~departments in this state, the Alabama Society of the~~  
4           ~~Daughters of the American Revolution, and all real and~~  
5           ~~personal property of the Alabama Society of the Daughters of~~  
6           ~~the American Revolution, the Annual Shrine Circus as well as~~  
7           ~~all other charitable Shrine amusement and fund raising events,~~  
8           ~~and all real and personal property of the Annual Shrine~~  
9           ~~Circus, the Episcopal Foundation of Jefferson County, and all~~  
10           ~~real and personal property of the Episcopal Foundation of~~  
11           ~~Jefferson County, the Alabama Heart Association and all real~~  
12           ~~and personal property of the Alabama Heart Association, and~~  
13           ~~the Presbyterian Apartments, Incorporated, and all real and~~  
14           ~~personal property of the Presbyterian Apartments,~~  
15           ~~Incorporated, when such real and personal property shall be~~  
16           ~~used as provided in Section 40-9-12, are exempt from the~~  
17           ~~payment of any and all state, county and municipal taxes,~~  
18           ~~licenses, fees and charges of any nature whatsoever, including~~  
19           ~~any privilege or excise tax heretofore or hereafter levied by~~  
20           ~~the State of Alabama or any county or municipality thereof.~~

21           "(a) The following entities, and all real and  
22           personal property of the following entities, when such real  
23           and personal property shall be used as provided in Section  
24           40-9-12, are exempt from the payment and collection of any and  
25           all state, county and municipal taxes, licenses, fees and  
26           charges of any nature whatsoever, including any privilege or

1 excise tax hereto or hereafter levied by the State of Alabama  
2 or any county or municipality thereof:

3 "(1) All volunteer fire departments that have been  
4 certified by the Alabama Forestry Commission,

5 "(2) The Alabama Society of the Daughters of the  
6 American Revolution,

7 "(3) The Annual Shrine Circus as well as all other  
8 charitable Shrine amusement and fundraising events,

9 "(4) The Episcopal Foundation of Jefferson County,

10 "(5) The Presbyterian Apartments, Incorporated.

11 "(b) All entities listed under subsection (a)  
12 ~~volunteer fire departments in this state, the Alabama Society~~  
13 ~~of the Daughters of the American Revolution, the Annual Shrine~~  
14 ~~Circus as well as all other charitable Shrine amusement and~~  
15 ~~fund raising events, the Episcopal Foundation of Jefferson~~  
16 ~~County, the Alabama Heart Association and the Presbyterian~~  
17 ~~Apartments, Incorporated,~~ shall be subject to all the  
18 provisions of Section 40-9-12, as are all other organizations  
19 named therein.

20 "§40-9-25.2.

21 "Habitat for Humanity Organizations ~~and West Alabama~~  
22 ~~Youth Services, Inc. (WAYS),~~ are exempted from paying state,  
23 county, and municipal sales and use taxes and all property  
24 owned and used by the organization is exempted from state,  
25 county, and local ad valorem taxation.

26 "§40-9-25.10.

1           ~~"The Anniston Fellowship House, Inc., the Wings of~~  
2 ~~Life, Inc., the Jacksonville Christian Outreach Center, Inc.,~~  
3 ~~Wiregrass Children's Home, Inc., DoDa Parade, Lee County~~  
4 ~~Humane Society, and Huntsville Emergency Medical Services,~~  
5 ~~Inc., are exempted from paying any state, county, and~~  
6 ~~municipal sales or use taxes.~~

7           "(a) The following entities are hereby exempt from  
8 paying any state, county, and municipal sales or use taxes:

9           "(1) The Anniston Fellowship House, Inc.,

10          "(2) the Wings of Life, Inc.,

11          "(3) the Jacksonville Christian Outreach Center,  
12 Inc.,

13          "(4) Wiregrass Children's Home, Inc.,

14          "(5) Lee County Humane Society,

15          "(6) Huntsville Emergency Medical Services, Inc."

16          "§40-9-26.

17          ~~"The Presbyterian Apartments of Birmingham, Inc.,~~  
18 ~~the Presbyterian Homes of Decatur, Inc., the Shoals~~  
19 ~~Presbyterian Apartments, Inc., and the Presbyterian Apartments~~  
20 ~~in Northport, Alabama, and the East Alabama Services for the~~  
21 ~~Elderly, Inc., a nonprofit corporation in Lee County, Alabama,~~  
22 ~~the Mayfair Towers Corporation in Huntsville, Alabama or any~~  
23 ~~predecessor organization or entity, are hereby exempt from the~~  
24 ~~payment of all state, county and municipal ad valorem~~  
25 ~~taxation.~~

1           "(a) The following entities or any predecessor  
2 organization or entity are hereby exempt from the payment of  
3 all state, county, and municipal ad valorem taxation:

4           "(1) The East Alabama Services for the Elderly,  
5 Inc., a nonprofit corporation in Lee County, Alabama,

6           "(2) the Mayfair Towers Corporation in Huntsville,  
7 Alabama."

8           "§40-9-28.

9           "All property owned and used by the Selma-Dallas  
10 County Historic Preservation Society ~~and the Valegrande~~  
11 ~~Community Center and used by said organizations~~ is hereby  
12 exempted from all state, county or local ad valorem taxation  
13 and all state, county or local sales and use taxation.

14           "§40-23-5.

15           ~~"(a) The Diabetes Trust Fund, Inc., and any of its~~  
16 ~~branches or agencies, heretofore or hereafter organized and~~  
17 ~~existing in good faith in the State of Alabama for purposes~~  
18 ~~other than for pecuniary gain and not for individual profit,~~  
19 ~~are exempted from paying any state, county, or municipal sales~~  
20 ~~or use taxes.~~

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

23           ~~"(c) The state headquarters only of the American~~  
24 ~~Legion, the American Veterans of World War II, Korea, and~~  
25 ~~Vietnam, also known as AMVETS, the Disabled American Veterans,~~  
26 ~~the Veterans of Foreign Wars, also known as VFW, Alabama~~  
27 ~~Goodwill Industries, and the Alabama Sight Conservation~~

1 ~~Association are exempted from paying any state, county, or~~  
2 ~~municipal sales or use taxes.~~

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

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

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

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

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

24 ~~"(i) All vendors who are blind as defined by Section~~  
25 ~~1-1-3, and who are certified by the Department of~~  
26 ~~Rehabilitation Services, are exempted from paying any state,~~  
27 ~~county, or municipal sales or use taxes.~~

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

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

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

14          ~~"(m) Any county public hospital association or any~~  
15          ~~Alabama nonprofit membership corporation if one or more of its~~  
16          ~~members is a county public hospital association, and any of~~  
17          ~~its, or their, branches, agencies, lessees, or successors~~  
18          ~~organized pursuant to Section 10-3A-1 et seq., and which~~  
19          ~~operates or maintains hospitals for purposes other than for~~  
20          ~~pecuniary gain and not for individual profit, is exempted from~~  
21          ~~paying any state, county, or municipal sales and use tax of~~  
22          ~~any nature whatsoever. Any of the taxes which were or may be~~  
23          ~~assessed or collected subsequent to December 31, 1993, against~~  
24          ~~any Alabama nonprofit membership corporation or any lessee of~~  
25          ~~any county public hospital association organized as herein~~  
26          ~~stated, pursuant to a lease in writing, will be remitted to~~  
27          ~~the entity which paid them; and no action or proceeding~~

1 against the association or nonprofit corporation may be  
2 instituted after the date by the State of Alabama or any  
3 county or municipality thereof or any agent or person acting  
4 on behalf thereof for the collection or enforcement of any  
5 sales or use tax of any nature whatsoever.

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

14 "(o) Rescue service organizations operating within  
15 the State of Alabama which are exempt from federal income  
16 taxes under the Internal Revenue Code of 1986, §501(c)(3) and  
17 which are members of the Alabama Rescue Services Association,  
18 Incorporated, are exempted from any state, county, and  
19 municipal sales and use taxes.

20 "(p) Alabama Goodwill Industries, Inc., Goodwill  
21 Industries of Mobile Area, Inc., and Goodwill Industries of  
22 Central Alabama, Inc., are exempted from paying any state,  
23 county, and municipal sales or use taxes.

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

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

5           ~~"(s) (1) The Birmingham Zoo, Inc., is exempt from~~  
6 ~~paying any state, county, and municipal sales and use taxes~~  
7 ~~associated with any and all capital expenditures but shall~~  
8 ~~continue to collect and remit all other taxes to the~~  
9 ~~appropriate taxing authorities.~~

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

12           ~~"(3) The Birmingham Zoo, Inc., shall report annually~~  
13 ~~to the Department of Revenue on the sales for which the~~  
14 ~~exemption is granted. The Department of Revenue shall~~  
15 ~~prescribe the format of such annual report.~~

16           ~~"(t) (1) The Zoo Foundation, Inc., operating as the~~  
17 ~~Alabama Gulf Coast Zoo, or any successor entity, is exempt~~  
18 ~~from paying any state, county, and municipal sales and use~~  
19 ~~taxes associated with any and all capital expenditures;~~  
20 ~~provided, however, that any exemption of county sales and use~~  
21 ~~taxes must first be authorized by resolution of the county~~  
22 ~~commission. The Zoo Foundation, Inc., shall continue to~~  
23 ~~collect and remit all other taxes to the appropriate taxing~~  
24 ~~authorities.~~

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

1           ~~"(3) The Zoo Foundation, Inc., shall report annually~~  
2 ~~to the Department of Revenue on the sales for which the~~  
3 ~~exemption is granted. The Department of Revenue shall~~  
4 ~~prescribe the format of the annual report.~~

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

7           ~~"(v) The Alabama Wildlife Center is exempt from~~  
8 ~~paying any state, county, and municipal sales and use taxes~~  
9 ~~until September 30, 2024.~~

10           "(a) The following entities are hereby exempt from  
11 paying and collecting any state, county, or municipal sales or  
12 use taxes:

13           "(1) The Diabetes Trust Fund, Inc., and any of its  
14 branches or agencies, heretofore or hereafter organized and  
15 existing in good faith in the State of Alabama for purposes  
16 other than for pecuniary gain and not for individual profit,

17           "(2) The Chilton County Rescue Squad,

18           "(3) The state headquarters only of the American  
19 Legion,

20           "(4) The Alabama Goodwill Industries, Inc.,

21           "(5) The Alabama Lions Sight Conservation  
22 Association, Inc.,

23           "(6) The Grand Chapter of all Orders of the Eastern  
24 Star,

25           "(7) The Alabama Goodwill Industries, Inc., of  
26 Birmingham,

27           "(8) The Alabama Federation of Women's Clubs,

1           "(9) The National Conference of State Legislatures,

2           "(10) The Council of State Governments,

3           "(11) All blind vendors associated with the Business  
4 Enterprise Program of the Department of Rehabilitation  
5 Services,

6           "(12) All vendors who are blind as defined by  
7 Section 1-1-3, Code of Alabama 1975, and who are certified by  
8 the Department of Rehabilitation Services,

9           "(13) The Elks Club, B.P.O.E., No. 1887, excluding  
10 any bar or dining room operation conducted by the Elks Club,

11           "(14) The King's Home, Inc.,

12           "(15) a. Any county public hospital association or  
13 any Alabama nonprofit membership corporation if one or more of  
14 its members is a county public hospital association, and any  
15 of its, or their, branches, agencies, lessees, or successors  
16 organized pursuant to Section 10-3A-1 et seq., and which  
17 operates or maintains hospitals for purposes other than for  
18 pecuniary gain and not for individual profit.

19           "b. Any of the taxes which were or may be assessed  
20 or collected subsequent to December 31, 1993, against any  
21 Alabama nonprofit membership corporation or any lessee of any  
22 county public hospital association organized as herein stated,  
23 pursuant to a lease in writing, will be remitted to the entity  
24 which paid them; and no action or proceeding against the  
25 association or nonprofit corporation may be instituted after  
26 the date by the State of Alabama or any county or municipality  
27 thereof or any agent or person acting on behalf thereof for

1 the collection or enforcement of any sales or use tax of any  
2 nature whatsoever.

3 "(16) Rescue service organization operating within  
4 the State of Alabama which are exempt from federal income  
5 taxes under the Internal Revenue Code of 1986, §501(c)(3) and  
6 which are members of the Alabama Rescue Services Association,  
7 Incorporated,

8 "(17) Goodwill Industries of Mobile Area, Inc.,

9 "(18) Goodwill Industries of Central Alabama, Inc.,

10 "(19) Volunteer, non-profit rescue units operating  
11 within the state which do not meet the criteria in subdivision  
12 (16) but are licensed by the State Board of Health,

13 "(20) The Josh Willingham Foundation.

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

22 "(c) The gross receipts from the sale of admissions  
23 to a sporting event conducted by the Senior Professional  
24 Golfers Association are exempted from any state, county, and  
25 municipal sales taxes.

26 "(d) (1) The Birmingham Zoo, Inc., is exempt from  
27 paying any state, county, and municipal sales and use taxes

1 associated with any and all capital expenditures but shall  
2 continue to collect and remit all other taxes to the  
3 appropriate taxing authorities.

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

6 "(3) The Birmingham Zoo, Inc., shall report annually  
7 to the Department of Revenue on the sales for which the  
8 exemption is granted. The Department of Revenue shall  
9 prescribe the format of such annual report.

10 "(e) (1) The Zoo Foundation, Inc., operating as the  
11 Alabama Gulf Coast Zoo, or any successor entity, is exempt  
12 from paying any state, county, and municipal sales and use  
13 taxes associated with any and all capital expenditures;  
14 provided, however, that any exemption of county sales and use  
15 taxes must first be authorized by resolution of the county  
16 commission. The Zoo Foundation, Inc., shall continue to  
17 collect and remit all other taxes to the appropriate taxing  
18 authorities.

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

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

25 "(f) The Alabama Wildlife Center is exempt from  
26 paying any state, county, and municipal sales and use taxes  
27 until September 30, 2024."

1                   Section 2. Section 40-9-15, Code of Alabama 1975, is  
2 hereby repealed.

3                   Section 3. Section 40-9-29, Code of Alabama 1975, is  
4 hereby repealed.

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