

1 SB40
2 208719-5
3 By Senators Givhan, Orr, Scofield, Livingston, Butler, Allen
4 and Melson
5 RFD: Finance and Taxation Education
6 First Read: 02-FEB-21
7 PFD: 01/12/2021

1 SB40

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4 ENROLLED, An Act,

5 To exempt the Alabama School of Fine Arts
6 Foundation, the Alabama Institute for the Deaf and Blind
7 Foundation, Inc., Incorporated, the Alabama High School of
8 Mathematics and Science Foundation, the Alabama Institute for
9 Deaf and Blind Foundation, Inc., and the Alabama School of
10 Cyber Technology and Engineering Foundation from the payment
11 of all state, county, and municipal sales and use taxes.

12 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

13 Section 1. Notwithstanding any other provision of
14 law, beginning January 1, 2021, the Alabama School of Fine
15 Arts Foundation, Incorporated, the Alabama High School of
16 Mathematics and Science Foundation, and the Alabama School of
17 Cyber Technology and Engineering Foundation are exempted from
18 paying any state, county, and municipal sales and use taxes.

19 Section 2. This act shall become effective
20 immediately following its passage and approval by the
21 Governor, or its otherwise becoming law.

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB40
Senate 04-FEB-21
I hereby certify that the within Act originated in and passed
the Senate, as amended.

Patrick Harris,
Secretary.

House of Representatives
Amended and passed 16-MAR-21

Senate concurred in House amendment 16-MAR-21

By: Senator Givhan