

1 HB272  
2 204255-1  
3 By Representatives Drummond and Bracy  
4 RFD: Ways and Means Education  
5 First Read: 02-FEB-21

SYNOPSIS: Under existing law, the state imposes sales and use taxes upon certain persons, firms, or corporations. The amount of the taxes ranges from one and one-half to four percent of the gross proceeds of the sale or consumption of various types of tangible personal property. The state also imposes a sales tax on the operation of places of amusement or entertainment. Counties and municipalities impose various additional sales and use taxes. Certain entities are exempted from state, county, or local sales and use taxes.

This bill would exempt the Blessing Angels Gifting Tree from any state, county, and municipal sales and use taxes.

A BILL  
TO BE ENTITLED  
AN ACT

1                   To exempt the Blessing Angels Gifting Tree from the  
2 payment of all state, county, and municipal sales and use  
3 taxes.

4 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

5                   Section 1. The Blessing Angels Gifting Tree is  
6 exempted from paying any state, county, and municipal sales  
7 and use taxes.

8                   Section 2. 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.