

1 SB390
2 176445-1
3 By Senators Hightower and Beasley
4 RFD: Finance and Taxation Education
5 First Read: 07-APR-16

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8 SYNOPSIS: Under existing law, the state imposes sales
9 or use taxes upon certain persons, firms, or
10 corporations and the sale of certain items are
11 exempt from state and local sales and use tax.

12 This bill would exempt adaptive aids and
13 devices for the blind and visually impaired sold by
14 certain nonprofit organizations from state and
15 local sales and use taxes.

16
17 A BILL
18 TO BE ENTITLED
19 AN ACT

20
21 Relating to taxation; to provide a tax exemption
22 from state and local sales and use taxes for adaptive aids or
23 devices for the blind sold by certain nonprofit organizations.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. (a) For the purposes of this section, the
26 following terms shall have the following meanings:

1 (1) ADAPTIVE AID OR DEVICE FOR THE BLIND. Adaptive
2 aids, devices, and appliances, with a retail value of three
3 thousand dollars (\$3,000) or less, designed to assist blind
4 and visually impaired persons.

5 (2) NONPROFIT ORGANIZATION. An entity incorporated
6 as a nonprofit corporation pursuant to Chapter 3, Title 10A,
7 Code of Alabama 1975.

8 (b) In addition to any other exemptions provided by
9 law and beginning on October 1, 2016, an adaptive aid or
10 device for the blind sold by a nonprofit organization shall be
11 exempt from state, county, and municipal sales and use taxes.

12 Section 2. This act shall become effective
13 immediately following its passage and approval by the
14 Governor, or its otherwise becoming law.