

1 SB92  
2 164451-1  
3 By Senator Waggoner  
4 RFD: Finance and Taxation Education  
5 First Read: 03-MAR-15

2  
3  
4  
5  
6  
7  
8 SYNOPSIS: Under existing law, the state imposes sales  
9 and use taxes upon certain persons, firms, or  
10 corporations. The amount of the taxes ranges from  
11 one and one-half to four percent of the gross  
12 proceeds of the sale or consumption of various  
13 types of tangible personal property. The state also  
14 imposes a sales tax on the operation of places of  
15 amusement or entertainment. Counties and  
16 municipalities impose various additional sales and  
17 use taxes. Certain entities are exempted from  
18 state, county, or local sales and use taxes.

19 This bill would exempt the Birmingham  
20 Children's Theatre from any state, county, and  
21 municipal sales and use taxes.

22  
23 A BILL  
24 TO BE ENTITLED  
25 AN ACT  
26

1                   To exempt the Birmingham Children's Theatre 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 Birmingham Children's Theatre is  
6 exempted from paying or collecting any state, county, and  
7 municipal sales 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.