

1 SB217  
2 165207-1  
3 By Senator Livingston  
4 RFD: Finance and Taxation General Fund  
5 First Read: 12-MAR-15

2  
3  
4  
5  
6  
7  
8 SYNOPSIS: Numerous organizations are currently exempt  
9 from sales, use, and lodging taxes and other fees.  
10 This bill would provide an exemption to the  
11 Alabama Association of Rescue Squads and its  
12 members in good standing.

13  
14 A BILL  
15 TO BE ENTITLED  
16 AN ACT

17  
18 To amend Section 40-9-13, Code of Alabama 1975,  
19 relating to organizations exempted from state and local taxes,  
20 licenses, and fees, including lodging taxes; to allow the  
21 exemptions to the Alabama Association of Rescue Squads and its  
22 members in good standing.

23 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

24 Section 1. Section 40-9-13, Code of Alabama 1975, is  
25 amended to read as follows:

26 "§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           "(b) All volunteer fire departments in this state,  
22 the Alabama Association of Rescue Squads (AARS) and its  
23 members in good standing, the Alabama Society of the Daughters  
24 of the American Revolution, the Annual Shrine Circus as well  
25 as all other charitable Shrine amusement and fund raising  
26 events, the Episcopal Foundation of Jefferson County, the  
27 Alabama Heart Association and the Presbyterian Apartments,

1 Incorporated, shall be subject to all the provisions of  
2 Section 40-9-12, as are all other organizations named  
3 therein."

4 Section 2. This act shall become effective  
5 immediately following its passage and approval by the  
6 Governor, or its otherwise becoming law.