

1 HB43
2 154823-1
3 By Representatives McClendon, Butler, Wood and Drake
4 RFD: Ways and Means Education
5 First Read: 14-JAN-14
6 PFD: 11/01/2013

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8 SYNOPSIS: This bill would exempt certain food pantries
9 in St. Clair County from all state, county, and
10 municipal sales and use taxes under certain
11 conditions.

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13 A BILL
14 TO BE ENTITLED
15 AN ACT

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17 To exempt certain food pantries in St. Clair County
18 which distribute food for charitable purposes from all state,
19 county, and municipal sales and use taxes under certain
20 conditions.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

22 Section 1. (a) For the purposes of this act, a "food
23 pantry" is a charitable, nonprofit organization which
24 collects, purchases, or otherwise accumulates food and food
25 related items for distribution without any charge for
26 charitable purposes.

1 (b) The Christian Love Pantry, Inc., the Argo
2 Community Food Bank, the Fish and Loaves Ministry, and the
3 Shepherds Supply, Inc., in St. Clair County are exempt from
4 all state, county, and municipal sales and uses taxes on the
5 purchase or distribution of food and food related items for
6 charitable purposes provided the food pantry has been granted
7 status as a tax exempt organization under Section 501(c)(3) of
8 the federal Internal Revenue Code and provided it pays no
9 person any salary or expenses for the performance of any
10 duties related to its charitable operations.

11 Section 2. All laws or parts of laws which conflict
12 with this act are repealed.

13 Section 3. This act shall become effective on the
14 first day of the third month following its passage and
15 approval by the Governor, or its otherwise becoming law.